

CITY OF POULSBO 2023-2024 ADOPTED BUDGET



200 Northeast Moe Street
Poulsbo, Washington
98370

CITY OF POULSBO

MISSION STATEMENT:

The City of Poulsbo is committed to managing the public's resources to promote community health, safety and welfare, and plan for the future to accommodate growth, without burden, while preserving our natural resources and enhancing those qualities that make our community unique and desirable.

CITY OF POULSBO, WASHINGTON
200 NE Moe Street
Poulsbo, Washington 98370
360-779-3901
www.cityofpoulsbo.com

FINAL 2023-2024 BUDGET

For Fiscal Year January 1, 2023 to December 31, 2024

Adopted by
Poulsbo City Council
December 21, 2022

Ordinance No. 2022-18

Document prepared by:
Deborah Booher, Assistant City Administrator
Lauren Ellington, Senior Accountant



CITY OF POULSBO OFFICIALS

MAYOR

Rebecca Erickson

CITY COUNCIL

Andrew Phillips

Connie Lord

Britt Livdahl

Jeff McGinty

Ed Stern

David Musgrove

Gary McVey

DEPARTMENT HEADS

Administrative Services Manager/City Clerk

Assistant City Administrator

Parks & Recreation Director

Planning & Economic Development Director

Housing, Health & Human Services Director

Information Technology Manager

Municipal Court

Police Chief

Human Resources Manager

Public Works Director

Rhiannon Fernandez

Deborah Booher

Jeff Ozimek

Heather Wright

Kimberly Hendrickson

Nick Williamson

Jeff Tolman

Ron Harding

Deanna Kingery

Diane Lenius

CITY OF POULSBO APPOINTED BOARDS AND COMMISSIONS

Civil Service Commission: consists of three members appointed by the Mayor. The commission is responsible for implementing and enforcing rules in which examinations may be held, and how appointments, promotions, transfers, reinstatements, demotions, suspensions and discharges shall be made and for any other matters connected with the general subject of personnel administration. The Civil Service Secretary is the Human Resources Manager.

Civil Service Commission Meets: 1st Monday 3:00 PM	
Member	Term Expires
Todd Tidball	2024
Erik Hovey	2026
Donna Jean Bruce	2028

Parks and Recreation Commission: advises and makes recommendations to the Mayor and City Council regarding the development and improvement of parks, trails, and other recreational facilities for the use and benefit of the public. The Parks & Recreation Department provides support staff.

Parks & Recreation Commission Meets: 4th Monday (Every Other Month) 7:00 PM	
Member	Term Expires
JoAnn Schlachter	2023
Stephen Calhoun	2023
Mary Swoboda-Groh	2023
Amy Zinkhon	2023
Kelly Michaels	2024
Mari Gregg	2024
Vacant	2025
Judy Morgan	2025
Justin Johnson	2025

Planning Commission: is the advisory committee to the City Council on planning and development proposals in the City. The Commission reviews all applications that are subject to a public hearing before the Council, and will serve as the citizen advisory committee on future updates and amendments to the City's Comprehensive Plan and Development Regulations. The Planning Department provides support staff.

Planning Commission Meets: 2nd & 4th Tuesdays 6:00PM	
Member	Term Expires
Gerald Block	2023
Doug Newell	2024
Raymond Taylor	2025
David Strickton	2026
Kate Nunes	2027
Ray Stevens (Chair)	2028
Mark Kipps	2028

Tree Board: promotes the responsible planting of trees on public and private property; promotes public education about trees; promotes proper tree maintenance; advocates trees within the city; provides for aesthetics within the city through the formulation and implementation of tree programs; develops innovative and joint funding for tree projects from a variety of sources; and provides the mayor and city council with a yearly report regarding tree board activities. The Parks & Recreation Department provides support staff.

Tree Board Meets: 2nd Monday 7:00 PM	
Member	Term Expires
Vacant	2022
Terri Jones	2023
Janet Brown	2024
Bess Bronstein	2024
Jenise Bauman	2024
Gayle Larson	2025
Jim Leary	2025



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Mayor, City Council, and Finance Contact Information

HOW TO USE THIS BUDGET DOCUMENT

The City of Poulsbo's Budget Document provides comprehensive information about city policies, goals, objectives, financial structure, and operations as well as an organizational framework that shows how City services are maintained and improved for fiscal years 2023 and 2024. A main objective of the Budget Document is to communicate this information to our readers in a manner that is clear, concise, and understandable. In this preface, pages v through vii contain the "Table of Contents" that will aid the reader in finding specific information quickly and provides a summary of the major topics. The "Budget Glossary" is the last section of the document and will be helpful to a reader not familiar with governmental terms. Following review of these two suggested sections, the reader can best receive an overview of the programs, services, and resources available to the City by reviewing the major sections of the budget in the order they are presented. The budget is divided into eleven major sections:

- 1 - Introduction
- 2 - Financial Plan
- 3 - General Fund
- 4 - Special Revenue Funds
- 5 - Debt Service Funds
- 6 - Capital Project Funds
- 7 - Proprietary Funds
- 8 - Baseline Adjustment Requests (BAR)
and New Program Requests (NPR)
- 9 - City Improvement Plan
- 10 - Appendix
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Section 1 – INTRODUCTION:

The *Mayor's Transmittal Message* pages 1 to 15 should be read first. It provides an overview of accomplishments for budget cycle 2021-2022 and policy decisions made during the budget preparation process that influenced the 2023-2024 budget. The message summarizes the contents of the budget with the goals and objectives of the City clearly outlined. In addition, the Introduction Section contains a *City Profile*. The reader can learn about the physical location of the City, the history of Poulsbo, services offered by the City, and significant demographic information.

The *Budget Process* outlines the various parts of the

budget: purpose, process, components, implementation and monitoring, policies and development, legal structure, basis of accounting and budgeting, budget structure (fund types), performances measures, and the budget calendar.

Section 2 – FINANCIAL PLAN:

The Financial Plan focuses on an analysis of the budget's financial data to identify the manner in which the operations of the city will be financed, and the resources allocated to different functions and services. This section of the budget presents overall summary budget data for the entire city. Staffing, revenue and expenditures, goals and measurements, and debt are summarized for all funds.

Section 3 – GENERAL FUND (001):

This section begins with a discussion of General Fund revenue estimates and the basis of these estimates. It provides tables and graphic materials that address various issues identified by Council during the process, followed by line-item detail of each revenue source.

Following the revenue, *Baseline Budgets* for each General Fund department's expenditures are presented including descriptive material outlining the services provided by the department, accomplishments from previous year, and the initiatives planned for the coming year. These initiatives are summarized in the goals of each department. If Baseline Adjustment Requests (BAR) or New Program Requests (NPR) were approved by Council during the budget process, their expenditures are now incorporated in the department's budget.

Section 4 – SPECIAL REVENUE FUNDS (100's):

These funds account for proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Similar to the General Fund section, this section provides a description and purpose for each special revenue fund as well as the detail for revenue and expenditures. Graphs are provided throughout the

HOW TO USE THIS BUDGET DOCUMENT

section.

Section 5 – DEBT SERVICE FUNDS (200's):

These funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This section includes a summary as well as detail of revenue and expenditures for each debt service fund. Debt information for the proprietary funds are not shown here, but are recorded within the proprietary funds.

Section 6 – CAPITAL PROJECT FUNDS (300's):

These funds account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by the proprietary or trust funds. This section includes a summary as well as detail of revenue and expenditures for each capital improvement fund. Graphs are provided throughout the section where appropriate.

Section 7 – PROPRIETARY FUNDS (400's):

The proprietary funds section accounts for the enterprise funds. These funds account for operations that are normally financed and operated in a manner similar to private business enterprises, where the intent of the governing body is the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges. This section includes a summary as well as detail of revenue and expenditures for each enterprise fund. Graphs are provided throughout the section.

Section 8 – BASELINE ADJUSTMENT REQUESTS (BAR) and NEW PROGRAM REQUESTS (NPR):

During the 2023-2024 budget process, each Department was held to its 2022 program bottom line, meaning only salaries and benefits could increase in each department's budget. Council authorized the use of two forms for departments to request any additional funding over and above their 2022 program bottom line. They are:

- Baseline Adjustment Request (BAR)
- New Program Request (NPR)

The BAR provides more detail to help the Council prioritize the increases. When submitted, the costs should be detailed as:

- Non-Discretionary – meaning the department has no control over the prices, i.e. utility costs, fuel costs, contractual costs.
- Mandatory – items legally mandated.
- Other – all other items not falling in the two other categories i.e. training, supplies, and small tools.

This section contains a detailed description of the program improvements that have been requested under this process. The Finance/Administration Committee reviews the requests and makes a formal recommendation to Council regarding inclusion of the requests in the final budget. Any requests approved during the budget process, are now included in the appropriate department's budget. Note: General Fund departments submit their Capital Equipment Replacement Requests through a process set up in Fund 301.

Section 9 – CITY IMPROVEMENT PLAN:

This section includes a summary and detail of the City's plan for capital construction and purchases for a six-year period as required by the State of Washington Growth Management Act of 2000. Capital projects and major purchases are identified by City departments based on council goals and priorities and level of service standards. The reader can find the City's Improvement Plan and Debt Policies here also.

Section 10 – APPENDIX:

This section includes various documents, which support information contained in this document. It includes: the Final Budget Ordinance; employee salary, wage, and benefit information; the Salary and Wage Resolution; Ordinance setting the 2023 Tax Rate; and Financial Policies.

HOW TO USE THIS BUDGET DOCUMENT

Section 11 – GLOSSARY:

The glossary is provided for users that may not be familiar with governmental or budgetary terms used throughout this document.

QUESTIONS:

Should you have any questions regarding the information presented in this document, please feel free to contact the Assistant City Administrator, Senior Budget Accountant, or any other staff members. Their names and phone numbers are listed on the back cover.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Poulsbo
Washington**

For the Biennium Beginning

January 01, 2021

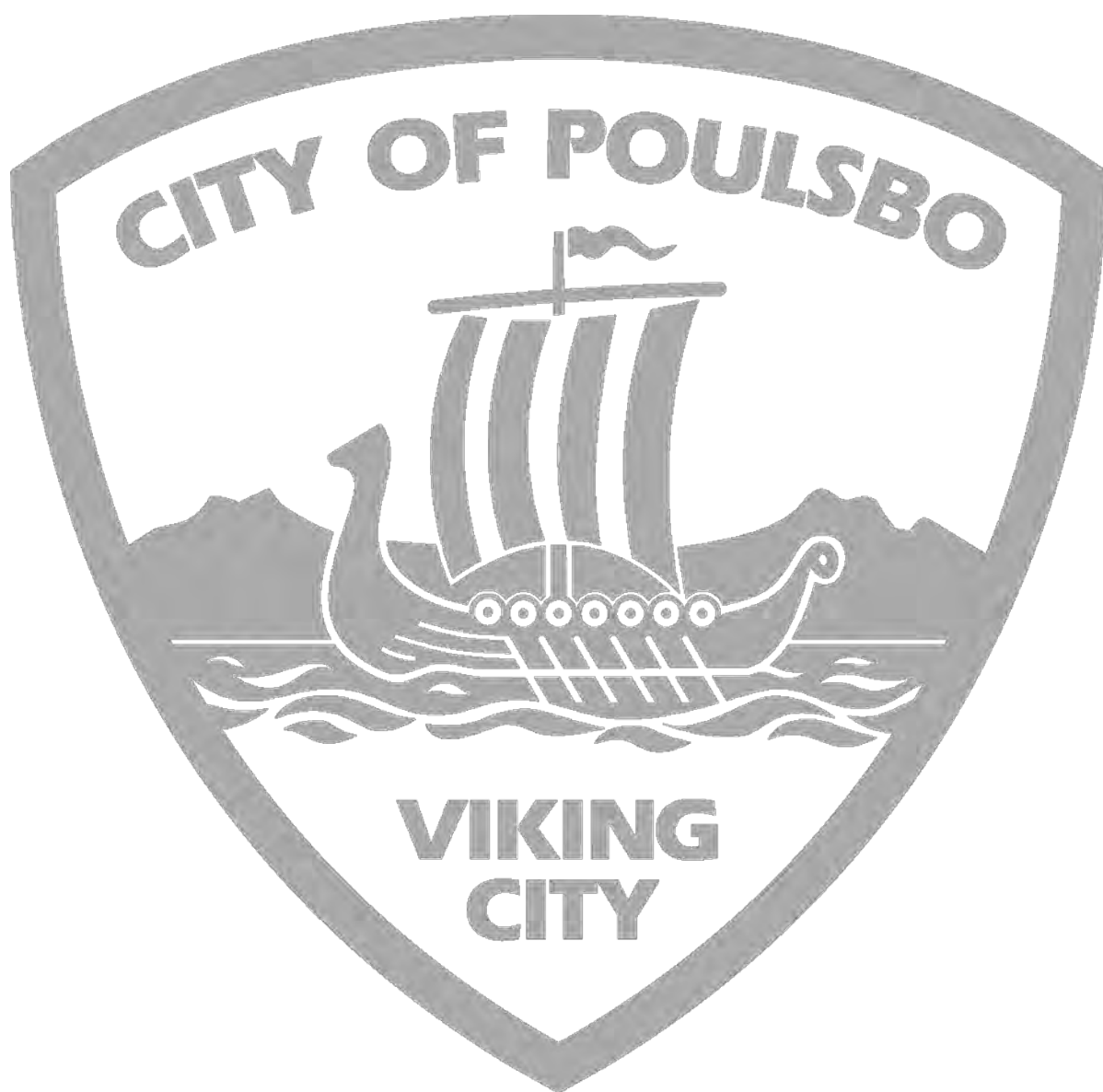
Christopher P. Merrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Poulsbo for its biennial budget for the fiscal year beginning January 1, 2021.

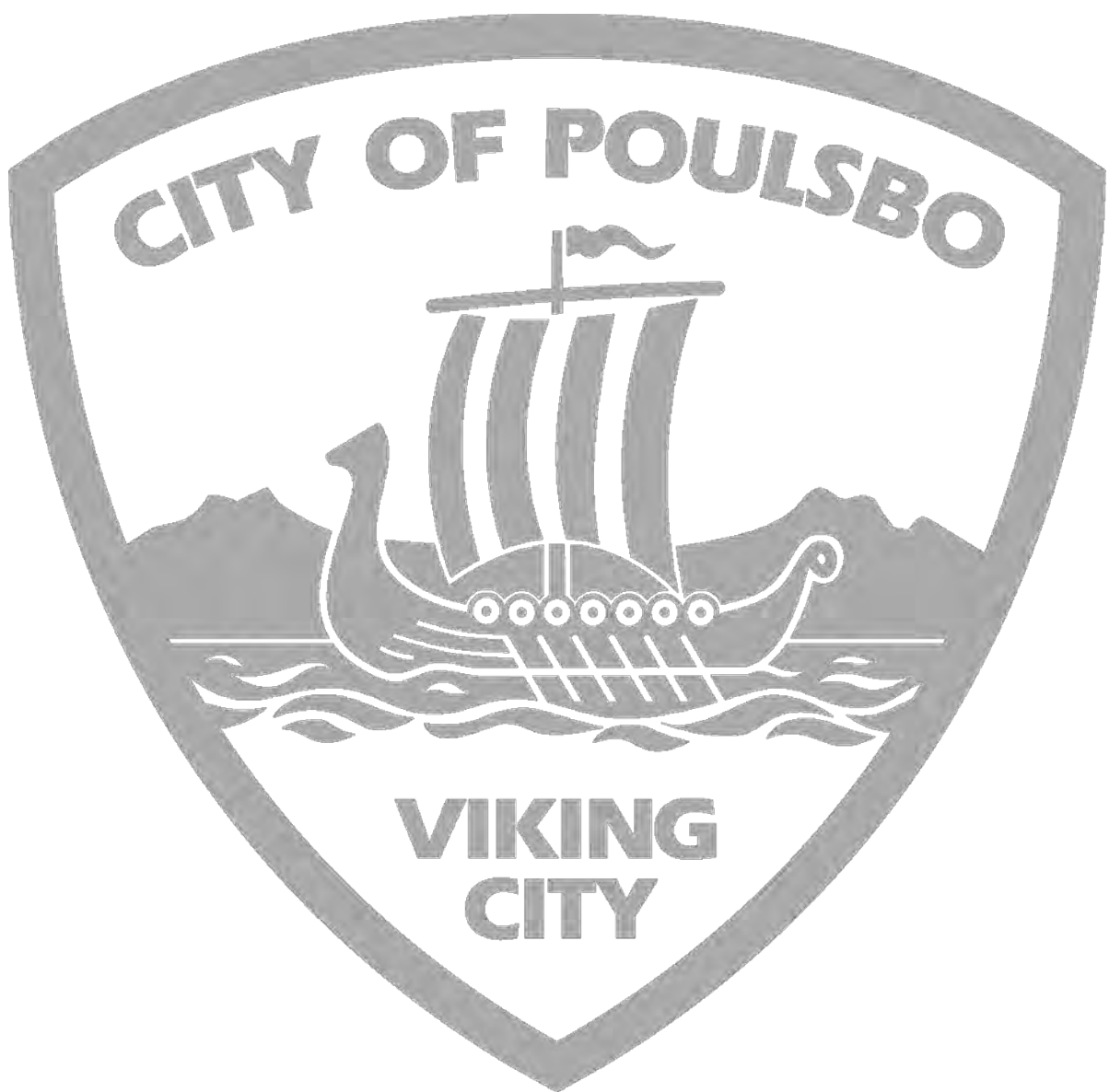
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



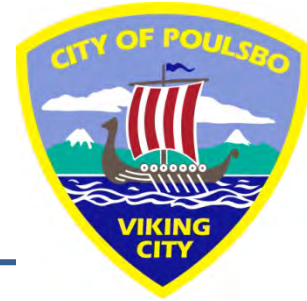
ACRONYMS, ABBREVIATIONS, AND TERMS

A/V	Audio/Video
ADA	Americans with Disabilities Act
AVG	Anti-Virus Guard
AWC	Association of Washington Cities
BARS	Baseline Adjustment Requests
BIAA	Business Improvement Assessment Area Computer-
CAD	aided drafting
CIP	City Improvement Plan
CIPP	Cured-in-place-pipe
CITY	City of Poulsbo
CITY COUNCIL	City of Poulsbo City Council
COUNTY	Kitsap County
DUI	Driving Under the Influence
DV	Domestic Violence
EIS	Environmental Impact Statement
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic information system
GO	General Obligation
HDPA	Historic Downtown Poulsbo Association
IDDE	Illicit Discharge Detection and Elimination
IS	Information Services
KRCC	Kitsap Regional Coordinating Council
LEMAP	Loaned Executive Management Assistance Program
LOCAL	Local Option Capital Asset Lending
LTGO	Limited Tax General Obligation
MIW	Muriel Iverson Williams
NKSD	North Kitsap School District
NPDES	National Pollutant Discharge Elimination System
NPR	New Program Requests
PEG	Public, Educational, Governmental
PMC	Poulsbo Municipal Code
PSRC	Puget Sound Regional Council
PWTF	Public Works Trust Fund Loan
RCW	Revised Code of Washington
REET	Real Estate Excise Tax
ROW	Right-of-Way
RV	Recreational Vehicle
SOG	Special Operations Group
SR 305	Washington State Route 305
TIB	Transportation Improvement Board
TMDL	Total Maximum Daily Load
WASPC	Washington Association of Sheriffs & Police Chiefs
WCIA	Washington Cities Insurance Authority
WFOA	Washington Finance Officers Association
WSPRC	Washington State Parks and Recreation Commission
WSU	Washington State University
WWU	Western Washington University
YMCA	Young Men's Christian Association
YWCA	Young Women's Christian Association



City of Poulsbo

Office of Mayor Rebecca Erickson



December 31, 2022

To the Honorable Poulsbo City Council and
Citizens of the City of Poulsbo

"With the new day comes new strength and new thoughts" ~ Eleanor Roosevelt

I am proud to present the City of Poulsbo's (City) 2023-2024 Biennial Budget. The City staff, City Council, and I continue with the thoughtful planning required for a biennial budget and are excited to present another two-year plan for the City's operating and capital expectations. Using the thoughtful words of Eleanor Roosevelt, we have built a budget recognizing anticipated tough times and limited resources but using the strength of our citizens, elected officials and dedicated staff to build a budget with new ideas, programs and priorities to best serve our citizens and local businesses. Although the budget is a two-year budget, we have chosen to individually detail each year for a comparative picture and provide a combined total for the two years. We continue to work hard to develop and monitor a budget that best serves our citizens and provide the resources for a safe, thriving, and desirable community. Balancing a budget is a tough task and it is through teamwork and perseverance we are presenting a balanced budget.

The 2023-2024 Biennial Budget, in essence, is the financial plan for the ensuing two years for the City and its many programs. The budget document is perhaps one of the most important documents of the City as it outlines the operational and capital goals with a related financial plan for the City. The 2023-2024 Biennial Budget is submitted in accordance with the Revised Code of Washington (RCW) and the Poulsbo Municipal Code (PMC).

2022 was a year of adjusting our community outreach. Council meetings were conducted by internet live webinars for most of the year, but then moved to a hybrid format of live meetings combined with webinars allowing the citizens to participate at a level they felt safe. The City Council and I continue to work collaboratively and reach out to our citizens to promote services that best serve our community. This includes supporting our education system, business community, transportation needs, recreational pursuits, technological growth, and those who are struggling and in need of more social services.

The 2023-2024 Biennial Budget has been prepared conservatively, but with the intention of developing revenue sources, utilizing grant funds for continuity of services, conservative spending, and using reserves to promote the City Council's goal of providing increased governmental services. While capital project funding continues to be funded with grants, it is anticipated there will be upcoming debt issues in the next two years to fund transportation, utility, park and new

operational facilities projects. Due to conservatism and pro-active planning including diversification of revenues streams by City Council, I feel Poulsbo will be successful in maintaining and improving service levels while maintaining fund balances that are consistent with Financial Management Policy.

2021-2022 IN REVIEW

The years 2021 and 2022 continued to be challenging, with most services and operations returning to pre-pandemic levels and a booming economy. The housing market experienced a seller's market with increased market values and bidding wars over homes within the first week of listing. The market started trending down at the end of 2022 due to increasing interest rates and a growing inventory. Sales tax revenue continued to increase due to the growth of on-line shopping and the strong home construction industry. Streeteries were allowed to exist beginning in 2020 in response to the pandemic. This allowed businesses to expand their operations into parking stalls and sidewalks supporting dining-in while maintaining safe distancing.

The City recognized actual amounts collected for sales tax and real estate excise tax (REET) revenues higher than anticipated and what was received in prior years, The City expects 2023 and 2024 to have revenue much higher than 2022 projections. City has an aggressive capital plan in hopes of targeting grant funding, which would then require prioritization with staffing and financial resources.

The City received multiple grants allowing several transportation and public works projects to commence. Development revenues were higher than projected in 2021 and 2022 as low interest rates created a desirable real estate market for builders and developers. The Noll Road project continued through 2021 and 2022. The City purchased a piece of land with a building next to a current Public Works facility. A debt was issued to pay for a portion of the Noll Road project, purchase of the land and tenant improvements. The Public Works administrative staff moved to the new location. It is planned to construct the maintenance shop in the next phase beginning in 2024.

The City continues to prioritize and set aside funds for neighborhood streets, which are not eligible for grant funds. The City Council passed a Transportation Benefit District (TBD) in 2022 directing the funds for neighborhood street improvements.

Several multi-family structures began construction in 2022 and are anticipated to be ready for tenants at the beginning of 2023. A couple large commercial projects were completed in 2021 and open for business including a tire sale and installation store as well as a chain hotel and small downtown boutique hotel.

The City's population continued to grow, currently 12,180 people, which is an increase of 1.5% or 180 people over the prior year. This was consistent with the trend of increasing development.

The Edward Rose development continues to work through the planning process to construct a large mixed-use, multi-family development that will span 55 acres of vacant land on the edge of Poulsbo's northern boundary.

Construction began on a new apartment building at the old City Hall site, located in the downtown historic section of Poulsbo, and is moving quickly hoping to open their doors early 2023.

The City finalized the sale of the old police station property in 2021. The building was demolished, and construction is set to begin for a new multi-family residential space.

The City was the recipient of a local grants to establish a Fire Cares program providing Community Support Specialists who work with officers to provide direction for help with mental health challenges.

As the challenge of providing more services with fewer resources continues, the City's Management Team has done an excellent job of utilizing available resources efficiently. One of the benefits of having a professional staff is their ability to obtain grants and other funding for City improvements. Grants and community participation are some of the ways we are able to accomplish goals not otherwise attainable.

Additional major projects and community-focused efforts started or completed in 2021-2022 include:

- Planning and design for a Play for All at RAAB Park with construction anticipated in 2023. The project is primarily funded by grant and donations. The project is for a playground accessible for everyone.
- Activity for the City's largest transportation project Noll Road continued in 2021-2022



- and will continue into 2023. Construction of the roundabout and a pedestrian tunnel were substantially complete in 2022 with local art to be installed at the first of 2023 for completion of this phase of the project.
- Replacement servers and internet continuity were installed to provide secure networks and emergency backups for possible catastrophic incidents.
- An upgraded audio-visual system was installed in the Council Chambers. This allows for hybrid meetings and more public access for communication with our citizens not requiring in-person meetings.
- Improvements to some of the City's neighborhood streets provided major repairs to the street surface without complete re-paving of the streets, which allowed funds to be stretched to cover more areas.

- Purchase of property and tenant improvements, and relocation of the Public Works administrative functions to the new site on Viking Avenue.

Citizen participation is a key factor for successful government leadership. Educating and informing via this budget document demonstrates our commitment to a partnership with the citizens of Poulsbo. The underlying mission of the City budget is to assist decision makers in making informed choices while promoting stakeholder participation in the process. The budget incorporates both political and managerial aspects, as well as a responsibility to report and account for the provision of services and use of resources. Our budget is a tool: informing our citizens, guiding our work programs, and providing a road map for our City's future.

BUDGET PRINCIPLES

The budget process consists of several broad principles that stem from the definition and mission of the City. These principles encompass many functions of the governmental organization and reflect development of a budget as a political and managerial process, which includes financial intentions. The four principles of the budget process include:

- **Policy Definition** – Establish broad goals to guide government decision-making, provide a clear direction for the City, and serve as a basis for decision making.
- **Operating Guide** – Develop specific policies, plans, programs, and management strategies to define how the City will achieve its long-term goals. A guide that serves as an aid for management staff that control financial resources while complying with State requirements for code cities and generally accepted accounting principles (GAAP) for government.
- **Financial Plan** – Develop a budget consistent with approaches to achieve the goals. The plan should detail resources to support appropriations that are in accordance with City policies.
- **Communication Document** – Provide a user-friendly tool for citizens to reference, which clearly defines the strategic plan for the City and the financial plan to achieve the adopted goals.

Poulsbo is a forward-thinking community with a reputation for providing excellent local service, effective management, and credible performance in regional issues. I prefer to think of Poulsbo as progressive but still reflective of our cultural traditions. Poulsbo is often referred to as 'small but sophisticated'. Our goal is to continually improve upon these favorable attributes.

The budget format allows City Council the opportunity to comprehensively review the financial plan of the City and reallocate financial resources to the areas of highest priority. The framework of the 2023-2024 Biennial Budget was developed with the following basic goals in mind:

- Establishing a plan of policy and operations
- Facilitating the evaluation of City programs
- Providing management information
- Establishing financial control

To accomplish these goals, it is imperative the budget document be easily understood, and materials prepared in a format that is clear and comprehensible.

This budget provides the City with the necessary direction to accomplish the many goals and objectives approved by the City Council and allocates sufficient financial resources to accomplish those initiatives. Within this document, readers will find a plan for funding services and capital projects consistent with the City's 20-year Comprehensive Plan. This budget responds not only to the many and varied objectives and projects planned for 2023-2024, but long-range plans to provide quality municipal services to the citizens of the City. The budget has been prepared based on policy, approved goals, and direction given by the City Council. The Management Team and I utilized these directives when preparing their 2021-2022 submissions.



2023-2024 BUDGET DIRECTIVES

Property Tax Revenue Distribution

The City's property tax levy rate is less than our maximum allowable rate, however it does reflect the maximum 1% above the highest allowable levy. Legally the City can levy up to a maximum the lesser of 1% or the Implicit Price Deflator (IPD) unless a substantial needs resolution is approved by City Council. The IPD for 2023 exceeds 1%. The City is levying the full 1%. The maximum rate limit of \$3.60 can be reduced by up to \$0.50 for the Kitsap Regional Library District Levy and up to \$1.50 for Kitsap Fire District #18 Levy. If both these taxing jurisdictions were levying their maximum rate, the City's maximum rate would be reduced to a rate of \$1.60 per \$1,000 of assessed value. The City is not able to levy for the full \$1.60 as the 1% maximum caps the rate. For 2023 the City is levying \$1.03 estimated to generate approximately \$2.9 million in revenue.

In 2023-2024, the City has planned transfers using the base of property taxes as a funding source. The planned transfers are as follows:

- **Parks Reserve Fund 302** - These funds are used for portions of capital park projects
 - 2023 – \$126,000
 - 2024 – \$126,000
- **Streets Reserve Fund 311** - These funds are used for portions of capital transportation projects
 - 2023 – \$126,000
 - 2024 – \$126,000
- **City Streets Fund 101** - These funds are used for maintenance and operations of the City's streets. Additional funds were allocated to maintain the service levels.
 - 2023 – \$957,000
 - 2024 – \$990,000

Sales Tax Revenue Distribution

Sales tax is the City's largest revenue source and although it is a healthy source of income for the City, the City has been historically conservative in its estimation – rarely estimating more sales tax revenue than received the previous year. The 2023 and 2024 estimate is \$5,100,000. No growth is projected as the City remains conservative in anticipation of a possible declining economy. The mid biennium adjustment will allow for an adjustment mid-year based on updated economic predictions.

The City's sales tax revenue is used as a base to fund the purchase of capital items with amounts being transferred to Capital Acquisition Fund (301). The transfer amount is reduced to keep funds in the General Fund which do not meet the capital threshold but have been segregated for funding from the sales tax revenue source. The following will be transferred:

- **Capital Acquisition Fund 301** - These funds are used for capital equipment purchases
 - 2023 – \$150,395
 - 2024 – \$150,395

Criminal Justice Sales Tax funds are received from 0.1% sales tax collected by Kitsap County. The County keeps 90% of these tax funds and distribute the remaining 10% back to cities located within Kitsap County, based on population. A portion of Criminal Justice Sales Tax was used as a funding source of debt payment for the fleet of new police vehicles purchased in 2022. The remaining funds will support the Police Department's operating budget in General Fund.



The balance of sales tax revenue will remain in the General Fund to provide funding for various governmental departments and services.

Other Budget Directives

The City approaches the budget from a conservative stance and the 2023-2024 general fund budget was balanced with a planned use of Treasury funds supporting positions reinstated from the pandemic and \$2 million reserves. This was a planned strategy as the reserves had continued to grow due to increased revenues and decreased expenditures over several years. It was the goal of the Council to use the reserves and enhance programs provided to the citizens of Poulsbo and provide matching funds for grants. Additional transfers to capital funds were also completed allocating funds for future projects including a new Public Works facility and neighborhood streets project. Although the use of reserves is significant the City maintains fund balances that are consistent with the City's Financial Management Policy of 12%. The City will evaluate budget requests conservatively with the priorities of maintaining existing services and utilizing tax dollars to enhance or grow services as well as maintain the City's investment in its infrastructure.

I continue to work with managers and local boards to renegotiate contracts for potential savings as well as review projects and reprioritize funding for capital replacement. The labor agreements with the Teamsters group covering Public Works and administrative staff and Police Officer's

Association were completed in 2022 and figures from these agreements have been implemented in the budget.

All departments were directed to submit the 2023-2024 budgets using the 2022 level except for wages, benefits, and contractual obligations. If additional funding is necessary, departments will be required to submit requests, as shown below:

- **Baseline Adjustment Request (BARs):** Submit if funding will reduce the current level of service
- **New Program Request (NPRs):** Submit for any new programs

Funding requests were evaluated by the Mayor with preliminary recommendations. City Council then reviewed the requests and established what was to be funded. The new funding has been implemented into the adopted budget. The details can be reviewed in Sections for Baseline Adjustment Requests/New Program Requests.

A transfer from General Fund to Capital Facilities (Fund 331) continues with the intent to build reserves for future capital replacement and repairs to the City's existing governmental facilities. Although the City Hall is fairly new, it will require ongoing maintenance and replacement to protect one of the City's largest assets. As in the past, \$25,000 will be transferred in both 2023 and 2024 to reserve for anticipated future repairs and replacement.

STATE INITIATIVES – BUDGET IMPLICATIONS

The State operates on a biennial budget set to begin their fiscal year of July 1, 2023. The state may affect the City's shared revenues, but the City will not know the implications of this change until the State passes their budget. Poulsbo's budget has been built with anticipated funding levels remaining the same.

A new revenue through of an additional .1% was passed by the City Council to provide funding supporting affordable using. The revenue is restricted for this and is being accounted for in Special Revenue Fund (125). The revenue is legally mandated to be used for affordable housing. It will generate more than \$400,000 a year. This is combined with the states restricted revenue from their portion of sales tax generation about \$36,000 per year. The City created a Housing, Health and Human Services Director, which will develop with City Council for recommended directing funds to support citizens in their quest for affordable housing.

A recent bill passed regarding the elimination of transportation funding including the amounts cities were able to automatically increase car tab fees. The City implemented a councilmatic \$20 car tab fee establishing a Transportation District (TBD) and absorbing it into the City's books in 2022. This will allow for a future councilmatic increase in 2 years if the Council so decides. Recent legislative action allowed cities to pass an additional .1% sales tax to be utilized for in the TBD. This would provide funding for transportation projects which cannot be sustained by existing limiting tax structure. The City Council adopted the increase in sales tax at the beginning of 2023 to begin collection in 2023. The budget does not reflect this revenue as it was not determined at the end of 2022 if the City would be moving forward with the increase as they wanted to vet the tax through a public process allowing citizens the opportunity to address the increase.

Changes are expected at the State level, which will impact local government for collection of Business and Occupation Tax (B&O). There are several cities participating in committee to minimize the impact, and remain supportive of a growing economic community. One possible proposal by the State is to eliminate B&O tax and change the structure to a margin tax with rules applying to all business and local governments simplifying the tax and process for businesses. The City will closely follow those changes as it is a possible future source of income which could be utilized in the City.

Under consideration at the state legislative level is an increase from the current 1% increase of property tax to 3%. This would allow cities to fund increasing operation costs providing governmental services.

A .25% increase in Real Estate Excise Tax is also being considered by the governing body in order to support affordable housing.

There are several measures being proposed at the state level to support police operations and support training programs to provide policing for a safe community and define allowances of high speed pursuit and use of force. Funding may be allocated to fund implementation of the law changes.

2023-2024 BUDGET SUMMARY

The 2023-2024 Biennial Budget is presented as a balanced budget, meaning total resources equal total uses, keeping in mind resources are inclusive of beginning balance and total uses are inclusive of fund balance. One of the most significant objectives of the City's budget is to begin each year with an appropriate fund balance. Exactly what is an appropriate fund balance varies between funds. The City has prepared their budget in accordance with the City's Financial Management Policy, which addresses an adequate level of reserves. The policy sets the goals of maintaining a two-month operating cash balance and a minimum 12% of operating revenues Fund Balance. Additionally, a requirement of the policy is that any reduction to reserves will require a super majority approval from the City Council. This helps to promote fiscal responsibility. A quarterly report is presented to the City Council measuring both cash and projected fund balance levels to assure funds comply with the policy. These reports are available on the City's Finance Department web page. The City Council continues to be reassured that due to proactive planning and good management in a conservative but productive manner, reserve funds maintain appropriate levels. This provides insurance against unexpected needs, allows for unanticipated opportunities, such as grant matching, and positive ratings from the rating agencies for debt issues.

Enterprise funds have rates and revenues set to support not only operations, but also future capital needs. Functional plans support the rate structure and long-range planning helps establish funding and timelines for the future needs. The Financial Management Policy specifically address necessary fund levels to manage appropriate operating fund balance and reserving funds for future capital needs.

The 2023-2024 Biennial Budget for the City totals \$106 million, allocating \$47 million to 2023 and \$60 million to 2024. A projected ending fund balance of \$18 million is not included in this figure. Overall, the operating bottom line, both 2023 and 2024, was increased due to additional programs added to the City including mental health support and affordable housing.

Other increases are due to the rising costs of providing existing services. Baseline and New Program adjustments and capital improvements are in excess of the operating budget. The Baseline and New Program requests are outlined in Section 8.

Several large capital projects are included in the budget including:

- Public Works adding the shop operations and moving the remaining operations to the new site.
- A large project funded by the Public Facilities District for an event and recreation center consisting of new fields which can entice tournaments to the area and providing more fields for the growing need of recreation programs is expected to begin construction in 2023 with the bulk in 2024.
- A couple large transportation projects are anticipated in the biennium. Improvements to 3rd Avenue is anticipated to be constructed in 2024 with grant funds. The next phase of Noll Road is expected to begin construction in 2024.
- A large sewer project working with Kitsap County is projected to be in progress in 2023 and 2024 for Lemolo Force main. This will support the replacement of aging infrastructure and support the flow for the growing need in Poulsbo.
- Several County projects which require the City's financial support in order to maintain an adequate ownership of capacity have been included in the City's capital financial plan for the sewer utility.

The General Fund budget, providing the basic complement of municipal services, totals \$30 million in 2023-2024 with \$15 million in 2023 and \$15 million in 2024. Much of the variation is due to wage, benefit, contractual increases, a recovering Park & Recreation program suffering from the impacts of COVID-19, professional services for the City to update the legally required comprehensive plan, a few new administrative support personnel and additional debt service payments for the new Public Works Facility.

The City employs 107.27 regular employees. This is an increase of 2.5 FTE over 2022 projections. 2023 is reduced by 2 FTE as the Community Support Specialists are funded by grants, which are not guaranteed beyond 2023. Some of the positions continued to be funded by treasury funds allowing the City to continue to recover from the impacts caused by COVID-19. Full FTE details can be found in the Financial Plan - Section 2.

SUMMARY ANALYSIS OF FUND TYPES

A comprehensive overview and summary of each of the major budgets and a brief narrative that compares the 2022 and 2023-2024 budgets and budgeting formats, on a fund-type by fund-type basis, are provided below:

General Fund

The General Fund includes the basic governmental services such as executive, legislative, administration, financial, judicial, law enforcement, planning, engineering, parks and recreation, and maintenance of the parks. The General Fund accounts for all transactions of ordinary City operations not required to be accounted for in another fund.

	2024			2023			2022
<i>Revenues</i>	Budget	Increase/ (Decrease)	% of Variance Inc/(Dec)	Budget	Increase/ (Decrease)	% of Variance Inc/(Dec)	Budget (Final)
General Fund	13,407,146	(131,708)	-0.98%	13,538,854	(1,403,001)	-10.36%	14,941,855
Special Revenue Funds	2,736,227	(633,227)	-23.14%	3,369,454	902,908	26.80%	2,466,546
Debt Service Funds	1,184,488	(5,487)	-0.46%	1,189,975	177,093	14.88%	1,012,882
Capital Project Funds	16,597,495	7,806,698	47.04%	8,790,797	5,423,592	61.70%	3,367,205
Enterprise Funds	18,356,030	2,891,614	15.75%	15,464,415	2,638,869	17.06%	12,825,546
Totals	52,281,386	9,927,890	18.99%	42,353,495	7,739,462	18.27%	34,614,034

The General Fund's baseline operating revenues (not including operating transfers or beginning fund balance) are estimated to decrease an average of 10% by the end of 2024. The decrease can primarily be attributed to one-time grants. An increase in sales tax projection is included but offset by the reductions. Other revenue projections for 2023-2024, remain conservative to stay consistent with trends not reflecting a spike in activity.

	2024			2023			2022
<i>Expenditures</i>	Budget	Increase/ (Decrease)	% of Variance Inc/(Dec)	Budget	Increase/ (Decrease)	% of Variance Inc/(Dec)	Budget (Final)
General Fund	15,236,765	393,597	2.58%	14,843,168	(1,241,623)	-8.36%	16,084,791
Special Revenue Funds	2,850,937	(62,083)	-2.18%	2,913,020	249,820	8.58%	2,663,200
Debt Service Funds	1,183,720	(5,501)	-0.46%	1,189,220	175,787	14.78%	1,013,434
Capital Project Funds	16,430,000	6,963,108	42.38%	9,466,892	6,574,206	69.44%	2,892,686
Enterprise Funds	23,931,415	5,563,418	23.25%	18,367,997	7,179,290	39.09%	11,188,707
Totals	59,632,837	12,852,540	21.55%	46,780,298	12,937,480	27.66%	33,842,818

The decrease in General Fund expenditures is due to grant related project expenditures and offset by the increase in transfers for debt payments and reserves utilizing existing reserves accumulated in prior years.

The General Fund is balanced for 2023-2024 and with an anticipated use of approximately \$2.5 million of reserves over both years. This is based on conservative revenue projections absorbing expenditures previously supported by treasury dollars and the growing cost of contractual obligations and increase subscriptions for software programs. Although the budget reflects the use of these reserves, it is anticipated the additional carryover of funds will reduce this figure. If actual carryover dollars are higher than projections, an amendment will be posted to reduce the anticipated use of the reserves. Although use of reserves is intended, the fund balance remains within the levels established in the Financial Management Policy. The City Council intends to closely monitor the balances and will adjust as necessary. It is also clear dollars are available one time and if the City does not grow into the level of service with additional revenues the expenditures cannot be sustained beyond 2024.

Special Revenue Funds

These funds account for the proceeds of specific revenue sources with legally restricted expenditures.

The change in Special Revenue Funds can be attributed to an increase in transfers from REET and Impact Fees in 2022 for construction of Noll Road; Noll Road is a large construction project being managed by the City with grant funds flowing through the City, but assets are owned by

Washington State or Kitsap County. This phase of the project is set to be completed in 2023 with the next and final phase to begin in 2024.

Another increase to the Special Revenue funds is accounting for the new .1% sales tax generated for affordable housing. A special revenue fund will be used to account for related revenue and expenditures. This combined with the previous legislative authority will create more than \$500,000 in taxes to support projects addressing this important need in the City as the housing prices continued to grow at a fast pace.

Debt Service Funds

These funds provide budget capacity for the principal and interest payments scheduled to be paid during 2023-2024. The debt of the City consists of:

- Non-Voted General Obligation (GO) Debt - debt is for:
 - 2012 debt issue for the City Hall project
 - 2005 and 2009 were refunded with advance refunding for 2009, which has now created a 2015 issue
 - Participation with the State LOCAL program for debt issued for the purchase of ten new vehicles including nine police vehicles
 - Debt issued in 2021 for the construction of Noll Road, purchase of a new parcel of land for the Public Works facility and the related improvements.
 - A capital lease for new network switches to run the City's network. This is a 4 year no interest lease.

Capital Project Funds

These funds account for major general government construction and acquisition projects.

There are several Capital Equipment items which need to be purchased or replaced for governmental purposes. Items related to Enterprise Funds will be funded from those resources. Additionally, funds have been allocated for equipment items which are old and/or broken. Details can be found in the Capital Projects Funds Section 6.

The funding of capital projects identified for the year 2023-2024 is included in the appropriate capital project funds. The complete City Improvement Plan (CIP) can be found in Section 9 of this document.

1. **Eastside/Morrow Manor Park:** A new park on the east side of town utilizing 1.25 acres of donated land. A small grant in 2023 combined with reserves will fund the improvements.
2. **Play for All Playground at Raab Park:** Fundraising and grant awards will be utilized to pay for construction of an accessible playground at Raab Park. Construction is set for 2023.



3. **Muriel Iverson Williams Waterfront Park:** Improvements to the picnic area are planned,

in order to make the space more welcoming. Updates and expansion to spaces to eat are expected.

4. **Poulsbo Event and Recreation Center:** Funding from the Kitsap County Public Facilities District (KPFDD) will provide funding backing debt payments to construct ball fields and structure by the College Market Place. Cost of the project is projected to be approximately \$13 million, for which the City will issue the debt.
5. **Improvements to the Waterfront Boardwalk:** The waterfront boardwalk continues to be a desirable destination for those walking the shoreline of Poulsbo. The aging boardwalk is in need of substantial capital improvements to provide safety and longevity.
6. **Noll Road Improvements Phase IV:** Purchase of right of ways for the next section of Noll Road to complete the multi-phased project will occur in 2023 and construction to begin in 2024. Much of the project is grant funded and supported by impact fees.
7. **Neighborhood Street Pavement Restoration:** The City Council allocates funds on an annual basis and scheduled improvements using City tax revenues to be used for pavement and restoration of neighborhood streets. New TBD funds will support the ongoing program.
8. **ADA Curb Ramp Upgrades:** A grant has been secured to make ADA improvements to sidewalks around the City for the safety of pedestrians.
9. **3rd Avenue Improvements:** Improvements to 3rd Avenue, a busy road supporting the historic downtown area will provide updated infrastructure, new pavement and create safe parking opportunities.

Enterprise Funds

Enterprise Funds are used to account for operations: (a) that are normally financed and operated in a manner similar to private business enterprises. Costs (expenses, including depreciation) for goods and services to the general public on a continuing basis can be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

The significant changes in the City's 2023-2024 Enterprise Fund budgets are related to capital projects. The proprietary funds account for both operating and capital budgets, which will fluctuate greatly depending on the nature of the projects. Major Capital Projects scheduled in the Enterprise Funds for 2023-2024 include:

1. **Front Street Water Main:** Replace the old cast iron water main on Front Street is planned in 2024.
2. **Water Tank improvements:** Water tank improvements to maintain and improve the existing infrastructures. Tanks anticipating improvements are Big Valley, Finn Hill, and Westside wells.
3. **Caldart Main Replacement:** A larger water main will be replaced along Caldart Avenue

4. **Kitsap County Improvements:** The County has developed their capital improvement plan for the sewage plant. All of Poulsbo's sewer is processed through the Brownsville County plant, which means the City must share in these improvements due to their ownership of the capacity allocated to the City. Improvements planned in 2023 and 2024. Improvements include:
 - a. Lemolo Shores pipeline
 - b. Bangor/Keyport forcemain replacement
 - c. Diffuser replacement
 - d. HVAC upgrades
 - e. Nutrient process upgrade
 - f. Sewer Utility plan update
 - g. Solid Facilities and Haul Upgrades
 - h. SCADA System Upgrades
 - i. Staff trailer/office replacement
5. **Lindvig Pump Station Forcemain:** Install force main to connect existing force main providing redundancy in an emergency.
6. **West Poulsbo Waterfront Park:** Waterfront land has been acquired and the hope is to obtain grants to develop storm drain mitigation options for the west side of the City.
7. **Storm Drain Culvert Replacements:** The City will be replacing several culverts with new culverts or retrofits for current streams.
8. **Public Works Complex Relocation:** A parcel of land has been purchased and building improvements made for the Public Works Administration office. Construction for the next phase of the project and moving the shop to the site on Viking Avenue are planned for 2023.

SUMMARY

The overall financial condition of the City is healthy and as of the start of 2023, City revenues are diversified not depending on one revenue source. Although solid, resources still demand detailed attention and careful thought by the City's management and City Council to plan for economic and environmental changes. We must continue to move forward in a cautious and strategic manner, recognizing budgets have been balanced with intended use of reserves to maintain and enhance levels of service. It is imperative we continue to pursue other resourceful ways of funding projects, social and environmental programs, and improvements to the City's infrastructure. The City will continue to look at the options of B & O Tax, increase TBD fees, and options to fund our parks programs.

The good news is that in actual terms the use of reserves has been planned and targeted for use. This allows the City to maintain strong reserve balances consistent with the Financial Management Policies. The City continues to provide its high-level of services for citizens as well as fund items which have been put on hold in prior years due to lack of resources. With the City Council, I continue to focus on growing our revenues and work diligently to entice and restore economic development in the City. This allows the City to continue providing a high-level of service to our citizens and maintain a desirable, safe, and livable community.

The City will regularly monitor and amend the plan, if necessary, for any unanticipated items which could affect the fiscal sustainability of the City. A mid-biennium amendment process will occur mid 2023 which involves a public process allowing citizens to be actively involved in the budget development. The City Council and I pride ourselves in monitoring and proactively staying involved to maintain fiscal responsibility for our citizens.

The 2023-2024 budget has been developed with the anticipation of using reserves to fund and promote public safety, road maintenance, and exceptional service levels to our citizens. Poulsbo has successfully maintained strong policies and reserve balances, allowing for anticipated use of the reserves, while remaining in compliance with financial policies. We will continue to look for cost savings where available, grant opportunities, and sharing of local resources to minimize the impacts to citizens while continuing to provide optimum customer service.

With the help of City Council and departments, we continue to carefully monitor revenues and expenditures and move forward in a cautious and disciplined direction by reviewing needs and service levels prior to committing future revenues and expenditures.

As previously stated, this budget has been prepared conservatively. We have not banked on hopeful growth, instead we have focused on the changing times and moving the City forward while accomplishing multiple progressive programs and projects for 2023-2024. The goals and objectives planned for our future are numerous and the schedule of achievements is aggressive; but, we are excited and ready to take on these challenges as a committed and professional management team.

Citizen participation, collaboration, and communication is what keeps a community strong and something that I have encouraged since taking office. I feel so strongly the community voice needs to be heard that I offer Saturday morning open office hours and will continue to do so. These open hours provide an increased opportunity for citizens to have a voice in their community, ask questions about their leadership, and provide suggestions for our thriving community.



ACKNOWLEDGMENT

The Mayor's Office and the Finance Department sincerely appreciates the cooperation and assistance of the City Council and City Staff in addressing the financial requirements of fiscal years 2023-2024. Many people throughout the organization have put a great deal of effort and skill into the production of this document.

The City will continue to work with the community, expending our resources and energies to provide the type of local leadership needed to face the challenges and needs of our citizens. We hope you find this document useful and interesting. To conserve our natural resources, we limit our hard copy production and upload it to our City Website (www.cityofpoulsbo.com) making it

accessible for citizen review. Understanding computer access is not available to all, we have hard copies located at our local library and at the front desk of the administrative offices of City Hall. The final budget document is located electronically on the City website. As always, the staff appreciates comments and suggestions. Feedback from our citizens allows us to refine the document making it as useful and reader friendly as possible for the City Council and the community we represent.

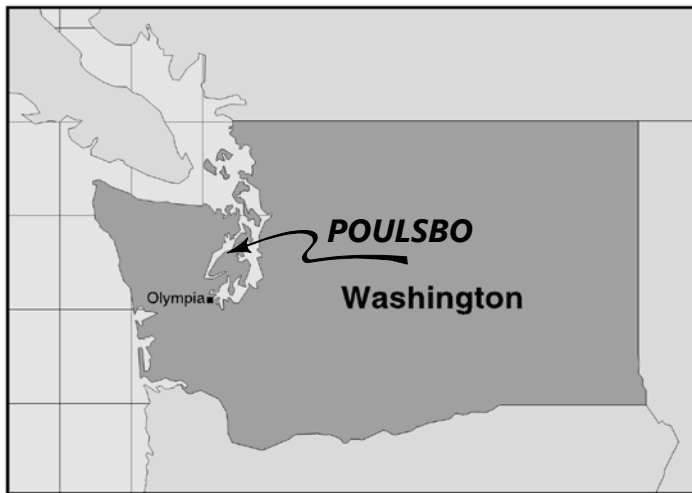
It is my pleasure to present this 2023-2024 Biennial Budget document, and serve you as I have ideas, aspirations, and goals to achieve for our citizens. I believe the City is progressing and growing in a thoughtful and planned direction. It has been a busy year continually working on economic development, leading the City through changing economic times, managing and re-organizing staff, and serving as an executive board member and/or officer on several local government agencies. I want to continue to honor our founding ancestors but be reflective of the new generations hoping to raise their families and mark their time in our small progressive City.

Sincerely,

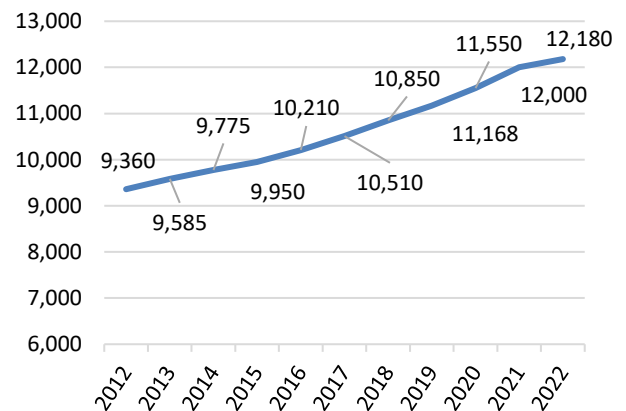

Rebecca Erickson
Mayor



CITY OF POULSBO PROFILE



**City of Poulsbo Population
2012-2022**



The City is in Kitsap County, located on the Kitsap Peninsula west of Seattle. Originally settled by Norwegian immigrants in the late 1800's on Liberty Bay, a fjord of Puget Sound, Poulsbo continues to maintain its Scandinavian atmosphere through its architecture, celebrations, and hospitality. Holding to its Scandinavian heritage has earned the City the nickname "Little Norway" and visits from two Norwegian Kings.

Three military facilities are located within Kitsap County; Bremerton's Puget Sound Naval Shipyard, Naval Submarine Base Bangor, and Keyport's Naval Undersea Warfare Center. Consolidated in 2004 as Naval Base Kitsap, it is the largest naval installation in the Northwest. With a population of 12,180, many of Poulsbo's residents are employed at one of the federal bases or commutes to metropolitan Seattle by ferry. In addition, Poulsbo has a large and active senior citizen population.

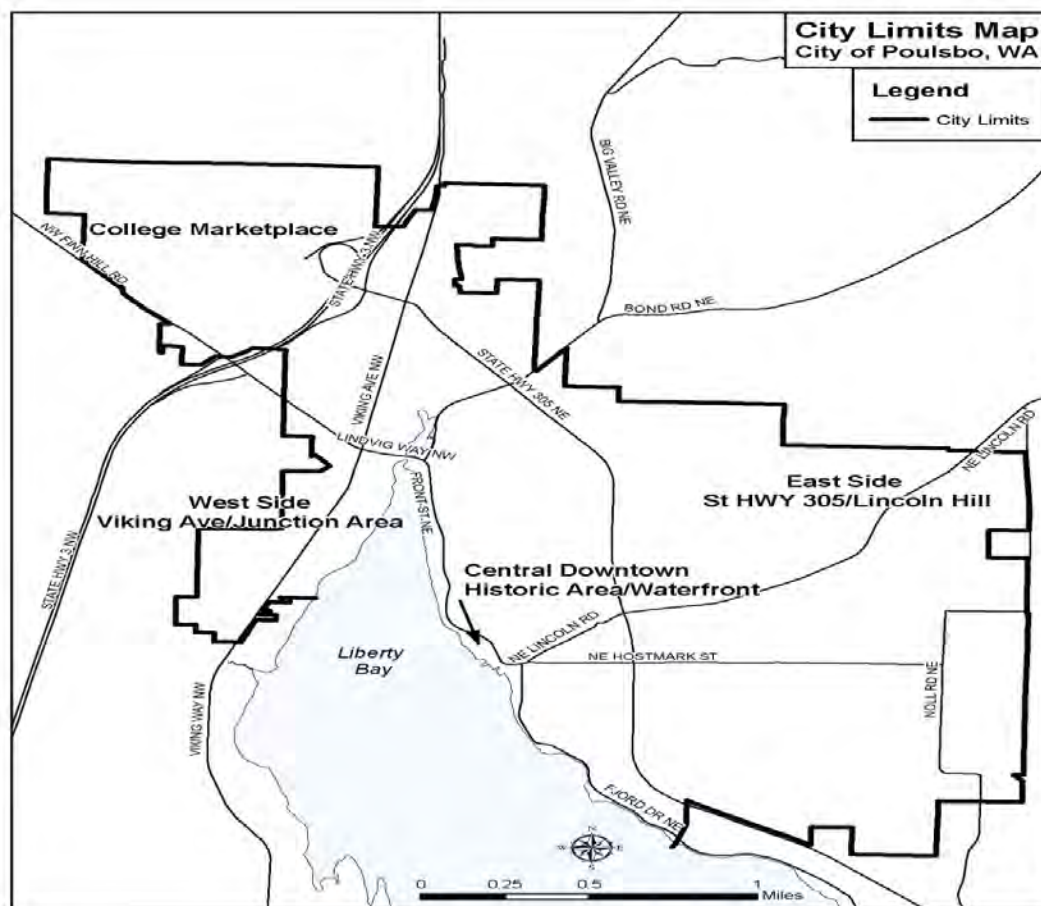
More and more, people are deciding that Poulsbo and the surrounding area is a great place to live and work. The City has become a popular place for development. The City acknowledges its responsibility to respond to growth and has adopted development regulations, which are called for by state law, to protect

the environment and our quality of life. The City continues to review and revise these regulations based on the City's experience to date.

Most future growth will occur in the designated urban growth areas for which cities are the primary service providers. Official population figures are provided by the Office of Financial Management for the State of Washington

The City can be broken into four geographic descriptors:

- | | |
|----------------------------------|--|
| • <u>CENTRAL</u> | Downtown Poulsbo (Historic area and waterfront) |
| • <u>WEST SIDE</u> | Junction Area/Viking Ave Corridor |
| • <u>EAST SIDE</u> | SR 305 and Lincoln Hill |
| • <u>NORTHWEST CORNER</u> | College Market Place |



In 2020, most events and celebrations were canceled due to the COVID-19 pandemic. The health and safety of citizens remains the number one priority of the City, and extensive effort was put forth to mitigate the impact while providing socially distanced activities, and much needed PPE equipment and supplies to businesses. In the subsequent years, the City continues to work to reinstate these events and programs as part of the City's COVID-19 recovery.

CENTRAL AREA – Downtown Poulsbo (Historic area and waterfront)

Centrally located in the heart of the City, this is the area most people associate with Poulsbo. The downtown area has maintained its history and many of the original buildings have been renovated. Graced with a photographic waterfront parkway and boardwalk, the area invites tourists to shop and spend an afternoon or weekend. The downtown business core has formed a successful business improvement area association called the "Historic Downtown Poulsbo Association" (HDPa). Assessments to each of the businesses in the HDPa area are included in the City's budget and administered by the City but controlled by the HDPa. These funds are used to enhance and promote the downtown area. Large flower pots, hanging baskets, colorful blue metal benches, light standards, and festive banners are included in the Association's beautification program. The HDPa continues to coordinate and/or work with other organizations to promote events being conducted in the downtown area.



Poulsbo's Downtown Front Street

Downtown is home to several popular community celebrations including Winter Rendezvous in February, Viking Fest in mid-May, Poulsbo Street Dance in July, Arts by the Bay in August, Community Trick or Treat in October, Girls Night Out Event, and the Yule Fest in December. The Parks and Recreation Department facilitates "Summer Nights at the Bay," a music concert series, at the waterfront park in July and August.

Poulsbo's waterfront is active year-round. Where sailing schooners and steamships previously exchanged their wares, kayakers and yachts now fill the bay. Many commercial fishing boats still homeport in Poulsbo. Poulsbo continues to be a favorite destination port for day excursions and vacationing boaters.

There are several parks within walking distance of the downtown area for those visiting by boat; the MIW Park, which is adjacent to the Port of Poulsbo; the American Legion Park, Net Shed Park; Lions Park; and Oyster Plant Park. The MIW Waterfront Park contains sidewalks circling a gazebo which is used for hosting both private and community events. Several enhancements and improvements have been completed in recent years, including installing benches surrounding the gazebo, enhancing pedestrian paths, including ADA access to the gazebo, replacing a heavily used public restroom in the park with a prefabricated building. The sidewalks link to a waterfront boardwalk connecting to American Legion Park. The park provides access to the beach, back dropped by a concrete shoreline wall, detailed with decorative waves and a "Welcome to Poulsbo" insignia welcoming vacationing boaters at the Port of Poulsbo's marina. The American Legion Park has wooded paths and a small playground in a lush wooded area overlooking Liberty Bay. Lions Park offers a playground, tennis court, ADA accessible sidewalks and a restroom building decorated with hand-painted tiles residents created in a local ceramic shop through a fundraising project. Oyster Plant Park is a small waterfront park boasting an outstanding view of the Olympic Mountains. The park has water access, water-viewing pier, trail to the beach, and a launching ramp for hand carried boats. Net Shed Park is a small strip of land sitting waterside with a couple picnic tables for visitors to enjoy a water and mountain panoramic view.



Waterfront Gazebo

Located at the east-end of historic downtown is the SEA Discovery Center (formerly known as Marine Science Center). In 2018, the City turned over the building to WWU with an agreement to continue operation of a Marine Science program and provide a marine museum for citizens and tourists to explore. The use of the building is the city's commitment and contribution to providing the opportunity for citizens to be provided with hands on education of local marine life and environmental impacts to our surrounding waters. The SEA Discovery Center offers free admission and is open to the public during regular operating hours, Thursday through Sunday.



SEA Discovery Center

The residential section of the downtown area includes many of the first homes in the City. These homes have been well maintained and provide residents the convenience of being within walking distance of the downtown amenities.

In 1988, the City approved a master plan for redevelopment of a 31-acre residential section of the downtown area known as "The Project". The project earned its name when homes were built during World War II to provide housing for government workers. The project has earned three awards from the State's Master Builders Association including "Community of the Year" and "Best Community Land Use". The approved master plan calls for a residential village that complements and enhances the downtown district. Included are family residences, luxury view-oriented town homes, and a small number of live-work units. The goal is for the community to expand the walkable downtown core, provide community living, and provide a combined residential commercial option.



Poulsbo Place Homes

A pedestrian/bicycle trail is located along Fjord Drive. Due to its scenic location along Liberty Bay, more than 200 persons per day travel this route using non-motorized modes. Some of the highlights of the trail are scenic vistas, including Net Shed Park.

The Jewel Box Theatre is a local theater, with an intimate setting, providing live productions at a reasonable cost. This 4,000 square-foot multi-purpose space theater has seating for up to 100. The theater has a catering kitchen, which makes it possible to rent out the space for meetings, fund raising events, wedding receptions, and children's classes.

The Poulsbo Farmer's Market continues to operate on Saturdays during the months of April through December. Since the market's inception, vendors and customers are making the market an increasingly popular event. The market emphasizes environmentally friendly products and allows local farmers a venue to sell their goods.

City Hall is located in the heart of historic downtown Poulsbo. The building houses all City Departments with the exception of Public Works and Parks and Recreation. The building is visible and accessible to all citizens and visitors. The building provides for City services with a welcoming environment and better technology for more efficient services. The building has become a very popular meeting space as it provides adequate parking and state of the art meeting rooms.

The Poulsbo Historical Society leases a portion of the City Hall, providing a space to display the many treasured items they have been collecting over the years. In 2015, the museum expanded their location to a store front on Front Street; the main drive through historic downtown. The new location is focused on maritime exhibits and contains refurbished portions of original fishing schooners. Being located in the downtown area and open to the public, is a great addition for our City residents to help preserve and promote historical education about Poulsbo.

The old City Hall building was demolished in 2016. The building was aged and dilapidated, but the site is a desirable location next to the downtown retail core. A new mixed-use commercial and residential building is in the process of being constructed, with expected completion in 2023.

The old Police Station, located at the east side of Front Street, was sold in 2021 and has been demolished. This space is currently planned for mutli-family housing, with construction expected in the near future.



Current Poulsbo City Hall



Old Poulsbo City Hall

WEST SIDE – Junction Area/Viking Ave Corridor

This area, once a state highway, is now a City avenue dotted with commercial businesses. Viking Avenue is the main route through the west side of the city. The avenue contains four lanes with a center turn lane through the business district and is pedestrian friendly with sidewalks, lighting, several cross walks, and landscaping.

A large Viking statue marks the City entrance from the west side of town to the historic downtown. The statue called "Norseman" is mounted on a large concrete pedestal touting "Velkommen til Poulsbo".



Viking Statue

A destination for many city residents is the 10-plex-movie theater. Stadium seating, digital sound, 3D capabilities, new releases on multiple screens, and catered parties draw patrons from all over Kitsap County.

A portion of the Viking Avenue corridor was a victim of the national economic downturn. The City Council and Mayor set a goal to emphasize economic development in the City; focusing much of their efforts on vacancies along this corridor. The City continues to work with Viking Avenue businesses to revitalize this area of the City and has seen increased success. Development is diversified, eliminating dependency on an specific industry. Viking Avenue contains restaurants, local breweries, auto and RV dealerships and a grocery store, amongst others. Fishline, a local non-profit food bank, completed construction of a new building hosting a large food bank providing resources to citizens of Poulsbo. Many grants and volunteers make this a successful resource for Poulsbo citizens. A new nursery opened on Viking Avenue in 2018. Not only does the nursery provide local sales tax dollars but enhances the area with its beautiful landscaping. The business community continues to band and work collaboratively to promote and encourage more activity creating a destination corridor. The full impact of COVID-19 still remains to be seen; the City is attempting to maintain communication with local businesses to help ensure survival during this trying time.



Pub and Eatery on Viking Avenue

Nelson Park is located at the end of the bay. The park contains a picnic shelter, playground, caretaker's residence and public restrooms. Nelson Park is the home to the Martinson Cabin, a log cabin that was lovingly taken apart and rebuilt at its present location. The Poulsbo Historical Society hosts docents to showcase the memorabilia from over 100 years.

Lindvig Bridge is located over Dogfish Creek. The bridge provides pedestrian walkway and is a true fish enhancement allowing a viewing platform for travelling salmon and a passage from the Dogfish Creek to Liberty Bay. The entrance to Fish Park is marked with large beautiful stones with a carved sculpture and the other with the park's name engraved. Grants and volunteer hours have helped to develop the property to include public access trails, educational signage, interpretive areas, a small amphitheater, wildlife-viewing, and educational opportunities. Volunteer work forces, from local service groups, constructed boardwalks to enhance the wildlife viewing.



The park has several viewing platforms, pergola covered picnic tables, interpretive signs, three pedestrian bridges, one footbridge, approximately one mile of compacted gravel trails, stream re-direction, and restoration plantings. Most of the improvements have been donated by local individuals and organizations including: Eagle Scouts, Poulsbo Rotary, Poulsbo Lions Club, numerous students, church groups, and volunteers. Improvements to the park are planned to continue for years to come and will stay within the master plan providing walking trails and wildlife viewing areas in a natural setting. The park has grown to 40 acres through both the purchase and donation of attached land parcels. These parcels will continue to be developed as resources become available. The park continues to be a popular destination for walkers and wildlife viewers. In 2020, due to grant funds, the City was able to increase the walking trails and boardwalks. The improvements included a new parking lot and additional park access.



Located off Viking Avenue is Finn Hill, which provides access to a main freeway, Highway 3, and a southern entrance to College Market Place. Residential development continues to grow in this area with new housing developments. Two new developments, located north on Viking Avenue, were substantially completed in 2018. One consists of 18 townhomes, known as Vikings Landing, the other consists of 128 single family homes, known as Summerset. The hope is these developments will help to address the lack of housing availability that the entire region continues to experience.

Kitsap Transit operates a Transit Center on the north end of Viking Way. This is a large park-and-ride lot and transfer center allowing much needed commuter parking and offering a centralized area for operations and bus maintenance while making it easier for riders to access and use.

Several new apartment complexes were constructed on North Viking, supporting the struggle to find housing. These complexes have maintained 100% occupancy.



EAST SIDE – State Highway 305 and Lincoln Hill

SR 305 runs through the east side of Poulsbo providing access to the Bainbridge Island/Seattle ferry, twelve miles to the south. SR 305 includes peak hour high occupancy vehicle lanes and is the primary roadway for residents to travel during their morning and afternoon commutes to work and school. The commercial area on both sides of SR 305 continues to enjoy a healthy customer base. A business park campus located on Lincoln Hill, east of SR 305, changed an old gravel pit into a contemporary business park with a spectacular view of the Olympic Mountains. The campus continues to expand and attract new businesses and professional services to our area. These companies provide family-wage earning jobs for professionals who prefer not to commute to the Seattle area.



Poulsbo is the home of several large grocery store options including Town & Country (formerly Central Market); deemed a destination market boasting local produce and many fast gourmet dining options.

Additional developments along the SR 305 corridor provide options for residents as well as entices travelers to make a quick stop by providing easy access to and from the highway. These convenient establishments include a modern Safeway, inclusive of a gas station and underground parking providing the ability to park and enter the store while staying out of the weather. To the south of this large retail grocery development is a CVS Pharmacy with a convenient drive-up prescription window. Adjacent to the



CVS Pharmacy is a drive-thru Starbucks and a full-service Brown Bear Car Wash. These establishments provide options to conduct business without getting wet or without leaving the comfort of the vehicle.



In the Poulsbo Village, a long time Albertson's store vacated its location due to the acquisition of the Safeway brand. The City Council continues to assist with marketing this location to find a suitable and economical solution.

There are several fast-food options located along the corridor as well as a gas station with a mini market.

Vibe, is a shared co-working facility that allows local professionals flexible alternatives to commuting, long-term leases, or distracting home office. Vibe operates on a membership basis offering daily or monthly options. Membership includes the choice of open workspaces, a café-style coworking area, dedicated desks, a community kitchen, standing workspace, and a fully equipped eight-person meeting room. Additional amenities include high-speed internet, a staffed welcome desk, unlimited coffee and tea, print and mail services and a variety of member events.

Poulsbo is served by the North Kitsap School District (NKSD). The Lincoln Hill area includes the North Kitsap Senior High, Poulsbo Middle School, Poulsbo Elementary, and the NKSD Administrative offices.

Led by community effort, city funds and donations, improvements to the City Cemetery were made to support better maintenance and beautification. A new entrance sign, planting of trees, and a new pergola at the front of the cemetery were completed in 2017 and 2018. A new functional plan is being proposed to provide a long-term maintenance and development plan.

New housing and multi-family developments were completed with additional housing development moving forward with planning and construction. Many of the homes have sold prior to completion reflecting the desire to live close to schools and City services. Development is anticipated to continue over the next couple years.

The Noll Road Corridor Improvements project is a multi-phased, multi-jurisdictionally coordinated, grant-funded project connecting SR 305 to NE Lincoln Road via Noll Road, Languanet Lane and Maranatha Road. A phased construction of the corridor was planned to occur over many years to take advantage of the grant-funding cycles. Previously completed construction included a roundabout at the Lincoln intersection at the south end of Noll Road that reduced pedestrian crossing distances, reduced vehicle speeds, provided landscaped sidewalks improving access for safe foot and bicycle traffic, and streamlined traffic flow to SR 305.



Lincoln and Noll Road Roundabout

The next phases of the project began in 2020, including improvements (roundabout) at the new intersection in the vicinity of Johnson Road and possible intersection traffic control at the Noll Road intersection. Utility relocation/replacement will occur as needed along with new water/sewer installations. They will address increased traffic flow for pedestrians and vehicle traffic near the corner of Noll Road and Hostmark. With

Poulsbo Elementary school, North Kitsap High School, and busy athletic fields situated near this corner, The City worked closely with the local schools, NKSD, and the community to address safety concerns for pedestrians and vehicles traveling to and from the location. Current safety improvements planned include roadway, street lighting, sidewalk, bike lane and shared use path improvements in various configurations and realigning and create a new roadway south of Poulsbo Elementary and North Kitsap High School to SR 305.



Raab Park Pea Patch

One of the City's busiest parks is Raab Park. The park boasts a large picnic shelter, restrooms and playground. It has a walking path around the perimeter, a small playground, and a Skate Park. The picnic shelter is available for rent to the public and continues to be a popular venue for family and organization events. A community Pea-Patch, consisting of small blocks for community members to rent and set up a garden area, are popular with local gardeners. Educational workshops are offered in this area providing gardening techniques and ideas. Located in the corner of Raab Park, a fenced "Bark Park" which allows pets to be exercised off-leash and proves to be popular amongst pet owners. A community effort is underway to build an inclusive playground next to the original playground, with the majority of the project currently scheduled to take place in 2023.



New Housing on Noll Rd

There are several new family home developments under construction on the Eastside of SR 305. The inventory for available homes in Poulsbo is lower than demand. Mountain Aire, one of the newest and largest developments, is located off Noll Road near Hostmark Street. This community features over five acres of open space including two residential parks. The City is receiving donated parcels of land for the development of a new eastside park referenced as Morrow Manor.

NORTHWEST CORNER – College Market Place

In 1994, 215 acres of undeveloped property known as the "Olhava Property" was annexed into the City. The City Council approved the adequacy of the Environmental Impact Statement (EIS) and the Olhava Master Plan in 1998. The Olhava Master Plan continues to be completed in phased development. The Olhava Master Plan includes 840,000 square-feet of commercial buildings, a 325,000 square-foot business park, 70 single-family units, 420 multi-family residents, and ball fields. Developers donated 20 acres to the local community college. The development now carries the name "College Market Place."

A satellite campus of Olympic Community College is located within the development offering several options for continued education. The Olympic Community College campus also houses a WWU extension program, creating a partnership that provides advanced degree options. These programs provide clear pathways to four-year degrees where students receive their associate degree from the Olympic Community College then transfer to partner programs offered locally, all without having to leave Kitsap County. The college is growing in popularity and attendance; discussions to potentially expand the site are in the preliminary stage.



Several large anchor stores: Wal-Mart, Home Depot, Petco, Office Max, and Big 5 are located within this development. Adjacent to these stores are smaller strip malls housing several businesses including Jack-in-the-Box, Taco Bell, Wendy's, a drive-through Starbucks, and an automated car wash. The College Market Place development remains a busy destination for citizens and SR 305 travelers.

Apart from the retail developments mentioned above, Columbia Distributing; a large beverage distribution warehouse, Cascade View Medical Center, and Harrison Health Partners, are a great enhancement for the residents of Poulsbo offering local employment and services. The larger medical facilities, located in our town, assist with reducing the need for travel outside of our area to find adequate medical services. The College Market Place continues to be a huge investment of private dollars into the community and to augments Poulsbo's strong Retail Sales Tax base.

A portion of the master plan allows for the development of multi-family homes. Located at the north end of the development, they are still in the preliminary planning stage.

The City maintains their focus of smart growth by promoting development that is environmentally sensitive, economically viable, and community-oriented. We want to continue to attract new businesses to the area; providing local employment, all while maintaining our "small town" atmosphere. We feel government, businesses, citizens, and developers, working together, can successfully accomplish the goal of making Poulsbo the premier place to live and work on the Kitsap Peninsula.

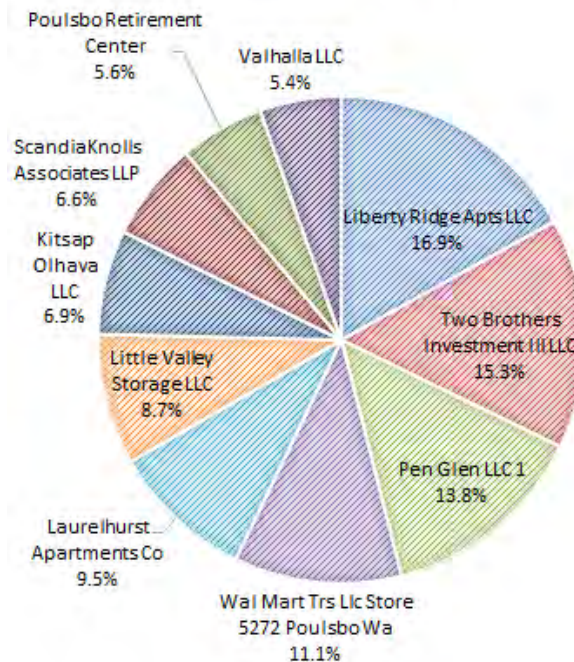


CITY PRINCIPAL TAXPAYERS

Taxpayer	2022		
	Assessed Valuation	Rank	% of Total Assessed Valuation
Liberty Ridge Apts LLC	\$ 38,058,740	1	1.59%
Two Brothers Investment III LLC	\$ 34,365,440	2	1.44%
Pen Glen LLC 1	\$ 31,059,070	3	1.30%
Wal Mart Trs Llc Store 5272 Poulsbo	\$ 25,017,440	4	1.05%
Laurelhurst Apartments Co	\$ 21,408,870	5	0.89%
Little Valley Storage LLC	\$ 19,561,650	6	0.82%
Kitsap Olhava LLC	\$ 15,592,180	7	0.65%
Scandia Knolls Associates LLP	\$ 14,874,900	8	0.62%
Poulsbo Retirement Center	\$ 12,685,340	9	0.53%
Valhalla LLC	\$ 12,182,180	10	0.51%
Totals: \$ 224,805,810 9.39%			

Source: Kitsap County Assessor's Office

ASSESSED VALUE OF TOP TEN 2022 TAXPAYERS



CITY PRINCIPAL EMPLOYERS

<u>Taxpayer</u>	<u>Type of Business</u>	2021		
		TOTAL EMPLOYEES ¹	Rank	% of Total City Employment
North Kitsap School District	Public Education	879	1	7.34%
Martha & Mary Health Services	Social Services	367	2	3.06%
Walmart ¹	Retail Trade	350	3	2.92%
Central Market ¹	Retail Trade	290	4	2.42%
Raytheon	Engineering Services	149	5	1.24%
Gateway Fellowship & School/Christ Memorial	Religious & Private Education			
Childrens Learning Center		126	6	1.05%
Home Depot	Retail Trade	120	7	1.00%
Masterworks	Marketing	106	8	0.89%
Safeway/Albertsons	Retail Trade	100	9	0.84%
Liberty Shores / Harbor House	Healthcare	100	10	0.84%
City of Poulsbo ¹	Municipal	94	11	0.78%
Paladin Data Systems Corp/Dude Solutions	Professional Services	45	12	0.38%
Subtotal of Ten Largest Employers		2,726		22.76%
All Other Employers		9,249		77.24%
Total Poulsbo Employment		11,975		100.00%

¹ Full and part-time employees are tracked

² Office closed or moved out of City

Source: Washington State Employment Security Department
City of Poulsbo Finance Department

CITY OF POULSBO DEMOGRAPHIC STATISTICS

<i>Demographic</i>	<i>Census Year</i>	<i>Value</i>
Persons under 5 years	2021	4.8%
Persons under 18 years	2021	19.1%
Persons 65 years and over	2021	20.9%
High School Graduates, % of age 25+	2021	95.7%
Bachelor's Degree or higher, % of age 25+	2021	43.1%
Median Value of Owner-occupied Housing	2021	\$ 420,800
Persons per Household	2021	2.34
Per Capita Income*	2021	\$ 42,950
Median Household Income	2021	\$ 79,248
Median Gross Rent	2021	\$ 1,531

**In 2021 dollars*

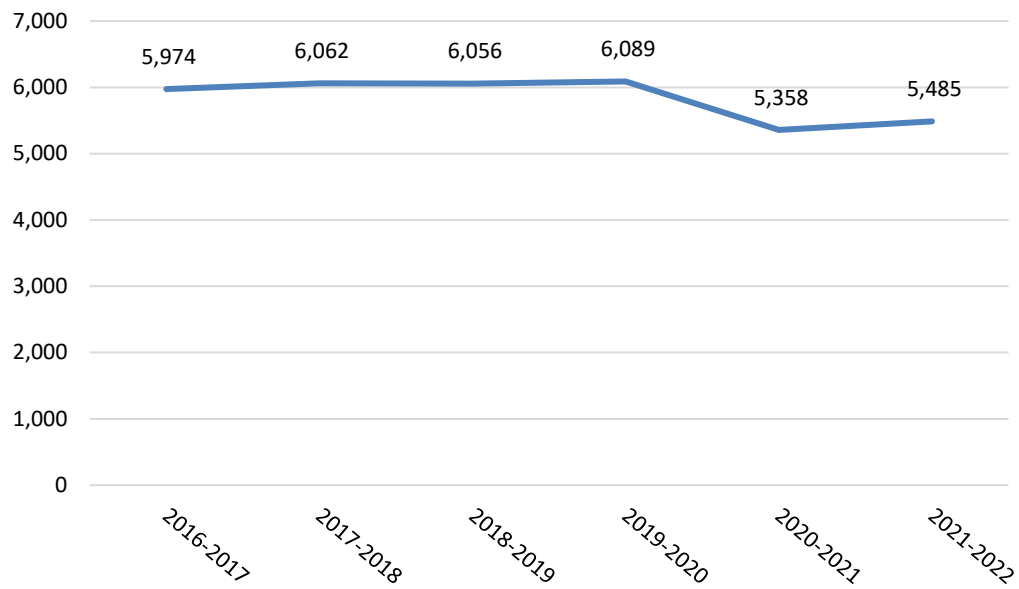
Source: census.gov

KITSAP COUNTY'S TOP TEN EMPLOYERS

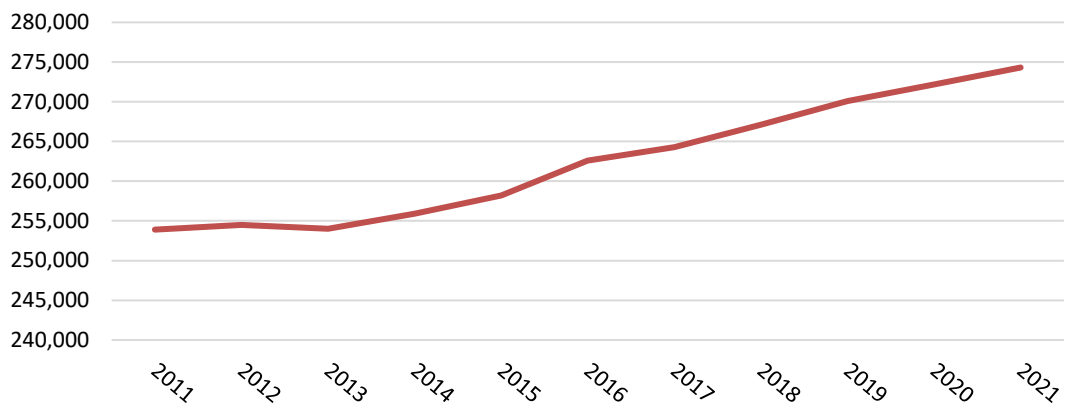
Naval Base Kitsap	36,978
CHI Franciscan - Harrison Medical Center	1,901
Central Kitsap School District	1,582
Kitsap County	1,307
South Kitsap School District	1,150
North Kitsap School District	944
Olympic College	914
Bremerton School District	751
Port Madison Enterprises	628
Haselwood Auto Group	556

Source: Kitsap Economic Development Alliance

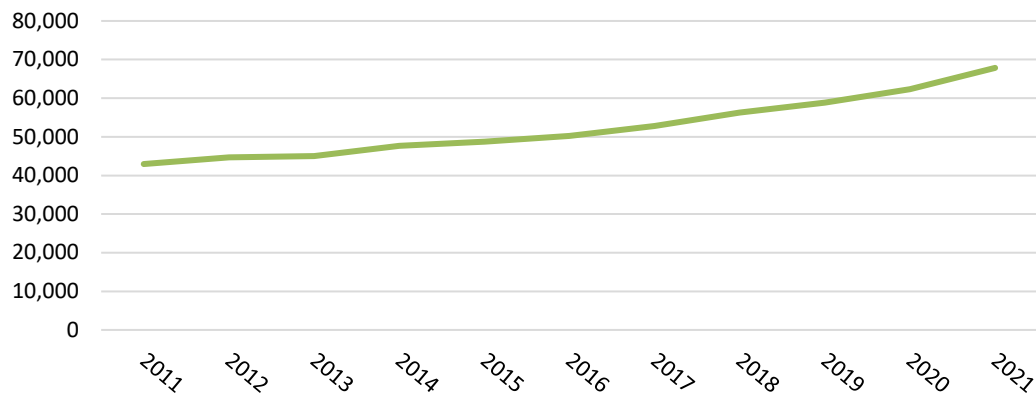
North Kitsap School District Enrollment 2016-2022



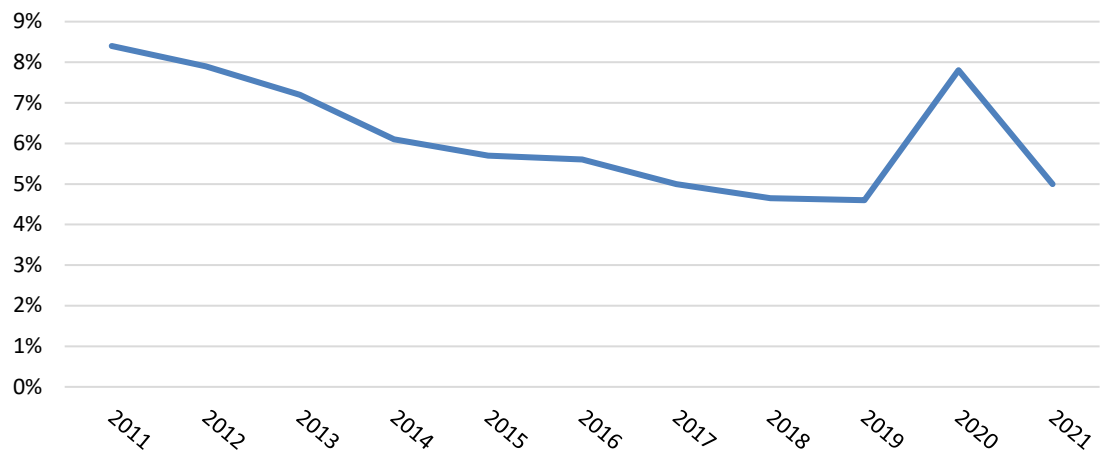
Kitsap County Population 2011-2021



Kitsap County Per Capita Personal Income 2011 - 2021



Kitsap County Unemployment Rate 2011 - 2021



Sources:

Unemployment: Washington State Department of Employment Security

Kitsap Population: Washington Office of Financial Management

Per Capita Personal Income: US Department of Commerce, Bureau of Economic Analysis

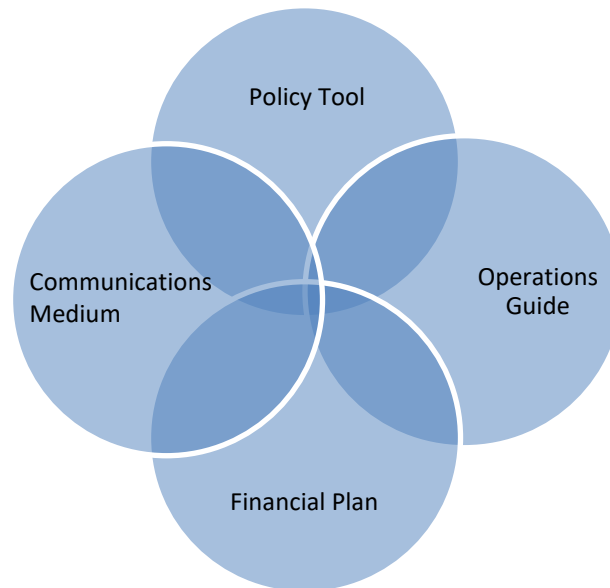
School Enrollment: North Kitsap School District (NKSD)

Kitsap County Top Ten Employers: Economic Development Council of Kitsap County

BUDGET PROCESS

A. PURPOSE

The City of Poulsbo's Budget seeks to achieve four basic purposes:



1. A Policy Tool: The City's budget process is conducted in a manner that allows the City's policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following biennium. The budget process also facilitates the evaluation of City programs by providing a means to measure the financial activities of the departments.

2. An Operations Guide: The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities, in both summary and detail form, in the various products of the budget process.

3. A Financial Plan: The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget considers unforeseen contingencies and provides a process for periodic adjustments.

4. A Communications Medium: The budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. No budget can be effective unless it communicates and, since this budget has a diverse audience, it seeks to communicate at several levels and for several purposes. It seeks to communicate clear policy at a usable level of detail to City employees, to communicate significant policy issues and options in a form that can be acted upon by policy officials, and to communicate the plans of the City to its constituents in a manner which affords them an opportunity to provide meaningful comments to the elected officials.

B. PROCESS

The City of Poulsbo's Budget process meets these purposes by integrating the planning and implementation of City programs with the allocation of financial resources necessary to support these services.

Year One – Prior to beginning of Biennium Cycle:

Feb - Jun	Jul - Sep	Oct	Nov	Dec
<ul style="list-style-type: none"> • Council Retreat • Goal Setting • Capital Planning 	<ul style="list-style-type: none"> • Budget Directives to Staff • Department Presentations to Mayor and City Council • Develop Mayor's Proposed Preliminary Budget 	<ul style="list-style-type: none"> • Public Hearings • Review Revenue Sources • Develop Preliminary Budget 	<ul style="list-style-type: none"> • Public Hearings • Set Property Tax • CIP Presentation • Budget Workshop at Council • New funding requests considered 	<ul style="list-style-type: none"> • Final Budget Approval and Adoption

Year Two – Mid-Biennium Cycle:

Feb - Jun	Jul - Sep	Oct	Nov	Dec
<ul style="list-style-type: none"> • Council Retreat • Goal Review • Capital Planning Review 	<ul style="list-style-type: none"> • Mid-Biennium Budget Directives to Staff • Department Review of Budget Status with Mayor and Council 	<ul style="list-style-type: none"> • Public Hearings • Review Revenue Sources • Develop Proposed Mid-Biennium Budget Amendment 	<ul style="list-style-type: none"> • Public Hearings • Set Property Tax • Mid-Biennium Budget Amendment Workshop at Council 	<ul style="list-style-type: none"> • Final Mid-Biennium Budget Amendment Approval and Adoption

Budget planning starts early in the year prior to the start of the biennium and is prepared as follows:

- February - April - a Council retreat is held to discuss goals for the upcoming budget season. The goals are distributed to each department to use during their budget planning. During mid-biennium, this time is used for departments to review their goals and assess their steps toward accomplishment.
- May - June - the Capital Improvement Team meets to begin updating the City Improvement Plan.
- July - August - each department develops its budget and work plans for the following biennium.
- August – in anticipation of the new biennium, departments enter their budget projections directly into the software and run system reports. Historic and current budget data is included in the accounting software system in an integrated budgeting module. The Finance Department develops a tentative revenue projection for the following biennium. During mid-biennium, this time is used for departments to formally review their budget and assess any needed modifications to be made.
- September - departments consult during this period with Council while they are formulating their work programs and proposed budgets. These consultations may be either formal or informal and are intended to anticipate the Council's desires as the work programs and the supporting budget proposals are developed. In preparation of the biennium, a complete proposed budget is presented to the Mayor. The Mayor with each Department Head reviews the budget, in detail. In mid-biennium, departments,

along with Finance and the Mayor, will thoroughly review budget status for any revisions as may be needed. The Mayor formulates both their proposal in response to Council goals, and their recommended budget for the following year. In mid-biennium, the Mayor formulates their recommended mid-biennium budget amendment.

- October - recommendations for the next fiscal year are formally transmitted to the Council in the form of the preliminary budget. Recommendations for the mid-biennium Budget Amendment are formulated through department review with their committees and with the Mayor and formally transmitted to the Council. City Council holds a public hearing on the revenue sources for the preliminary budget and in anticipation of setting the upcoming property tax levy.
- November - Council conducts another budget public hearing before acting formally on the budget as modified during its workshop hearings. In mid-biennium, Council conducts a public hearing before acting formally on the mid-biennium budget amendment.
- December - final action on the budget occurs including adoption and the budget ordinance. Final action on the mid-biennium budget amendment occurs including adoption and the budget amending ordinance.

In adherence to RCW 35A.34.130, the City will prepare a mid-biennium review and modification of the budget beginning no sooner than September 1st of Budget Year One, to be completed and adopted no later than the end of Budget Year One. This review allows the City the opportunity to compare the status of the budget against actual figures, analyze trends, review forecasts, and make any modifications to the biennium budget as deemed necessary.

The entire budget process is coordinated as needed in regular weekly meetings of the City Department Heads. The Finance Department provides the staff coordination for the process. Council is consulted continually throughout the year as potential issues surface and new program ideas incubate.

The budget process results in various budget products at appropriate stages of the process.

Budget and Accounting System Software

- The official budget is maintained, both before and after adoption, on a computerized software program, at a detailed "line item" level. Computerized reports can be generated at any time, at any level of detail. This computerized budget becomes an accounting system to control expenditures after adoption of the budget.

Preliminary Budget

- The preliminary budget is prepared, pursuant to State law as the Mayor's budget recommendations to the City Council. This public document contains detailed information at the fund level and, for the general fund, at the department level, and focuses on key policy issues while still providing a comprehensive overview of the complete budget.

Budget Ordinance

- The actual appropriations implementing the budget are contained in the budget ordinance adopted by the City Council.

Final Budget

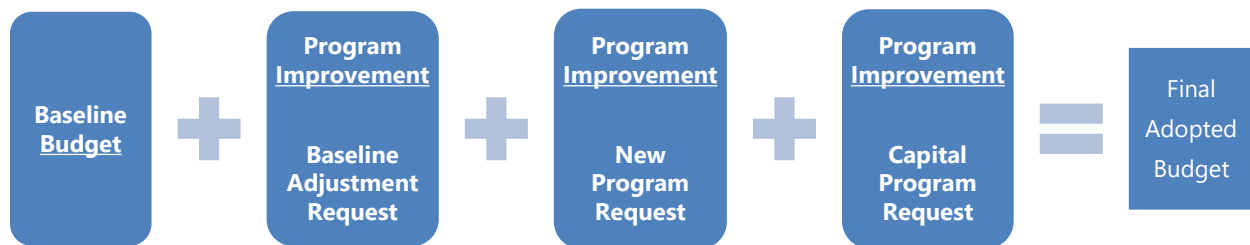
- The final budget is issued as a formal published document, in the same format as the preliminary budget but as modified by the City Council. It is this document, which is formally filed as a final budget.

Budget In Brief

- The Budget in Brief is published in conjunction with the final document. The Budget in Brief is a smaller document highlighting the information from the final document, but in a much abbreviated form. This encourages the citizens to become more familiar with the City's policies and upcoming goals without being overwhelmed by a large document.

C. COMPONENTS OF THE BUDGET

There are two distinct parts to the budget:



Baseline Budget:

The baseline budget consists of budget proposals sufficient to maintain the operation of programs previously authorized in earlier budgets.

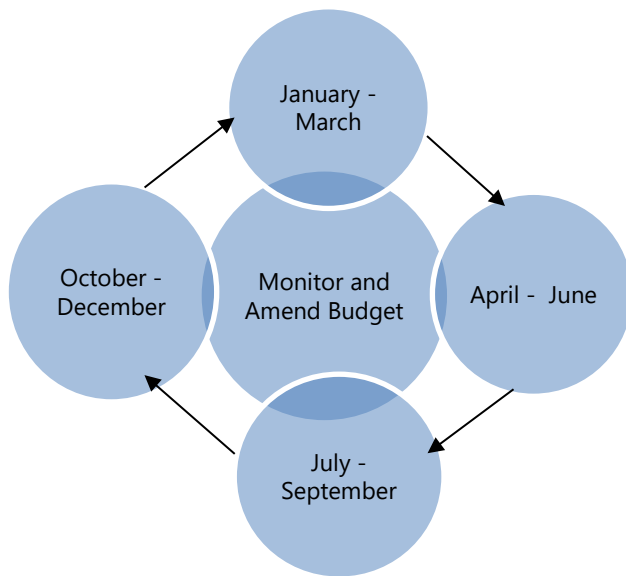
Program Improvements:

(Baseline Adjustment Requests, New Program Requests, and Capital Equipment Replacement Requests)
Program improvements consist of new initiatives or substantial changes to existing programs.

Segregation of the budget into these two components separates key policy issues in order to facilitate their consideration. Policy officials can examine more readily at what level existing programs should be funded and what budget initiatives should be made, including the level of funding.

This budget document contains the baseline budget in a line item format by department or fund. The program improvements are identified separately as new policy initiatives. The operations budget will consolidate the program improvements into the appropriate line items.

D. IMPLEMENTATION, MONITORING, AND AMENDMENT



The budget and its policies are implemented through the work programs of the individual departments and the accounting controls of the finance department. It is an on-going process with continual monitoring and possible adjustments reflecting actual unanticipated impacts.

The financial aspects of the budget are monitored in regular monthly reports issued by the Finance Department. Each department is provided access to the accounting software, which provides live and immediate information. It is expected departments will monitor their accounts regularly. Monthly reports are released comparing budget to actual data and all items falling greater than a 15% variance are explored and reported. These reports include an analysis of the City's financial condition and review for compliance with the Cash Management Policy.

The budget can be amended at any time with the approval of the Mayor and/or Council action. The Mayor can approve department requests for reallocation of funding, within a department's operating budget but does not increase the bottom line of the fund. All amendments increasing the bottom line requires City Council approval and as specified in the Financial Management Policy requires a super majority. All other requests for reallocation or new money require the Mayor's approval, and are then forwarded to the Finance Department for recommendation and processing to be presented to Council for approval or denial. Quarterly, the ordinance amending the budget at fund level is before the City Council and open for public comment, which incorporates amendments approved within the quarter. The status of the budget is reported monthly and comprehensively reviewed quarterly with City Council to identify any needed adjustments.

E. BUDGET POLICIES

This section sets forth not only the objectives of the budget as a policy document, but also describes the basis of that policy.

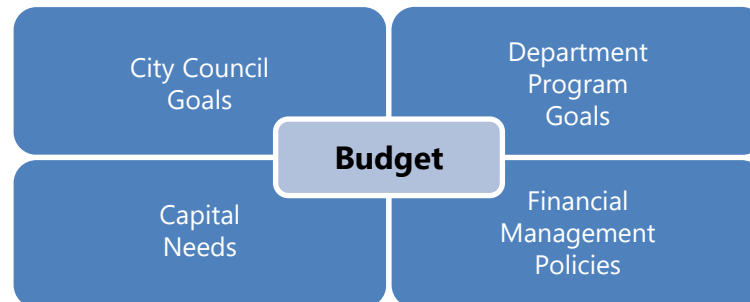
1. POLICY CONTEXT OF THE BUDGET

In the City of Poulsbo, the City budget process is part of an overall policy framework, which guides and coordinates the various services and functions of the City. The budget serves a central role by allocating the available financial resources to the programs that have been established to implement the City's overall policies and goals. The budget also establishes financial policies, which influence the availability of future resources to carry out the City's vision.

The basic policy document of the City is its Comprehensive Plan. The Comprehensive Plan program, and its implementation, is a building block for the future. It sets the basic vision for the development of the City, and establishes policies and programs intended to achieve that vision. The plan is further articulated by a series of planning elements, which include public improvement elements (such as public utility plans), capital facilities plan (addressing capital projects with established funding in the next five years), policy

elements (such as economic development programs), and regulatory measures. Supporting the Comprehensive Plan are functional plans for parks, transportation, and each of the City's four utilities.

2. BUDGET POLICY DEVELOPMENT



The budget process is linked to this policy framework by the biennial development of:

- a. Council Goals** are broad in nature and are the framework set to accomplish the City's Vision;
- b. Departmental Program Goals** are more specific and short-term and respond to Council's broader goals. They are carried out through annual objectives to be funded by the budget and may also identify the need for additional development of overall policy;
- c. Capital Needs** are derived from the Comprehensive Plan and are funded biannually in the budget process through the Capital Improvement Plan (CIP).
- d. Financial Management Policies** include parameters set by Council for maintaining cash and fund balances. The budget is prepared in accordance with maintaining the minimum fund balances as set by policy.

Policies which support Financial Management and Budget Development are as listed below and full text copies are located in Section 10 – Appendix

- *Financial Management Policy*
- *Investment Policy*
- *Debt Policy*
- *Accounting, Financial Reporting, and Auditing*
- *Performance Measures*
- *Capital Improvement Policy*

Budget policy contains several distinct steps. Policy in this budget starts with an understanding of needs and issues, describes explicit policies governing the development and management of financial resources, identifies general goals, sets priorities with which to apply the available funding tools, and concludes with specific funding proposals. In assessing the issues and needs of the community, this policy builds on actions taken in previous budgets, thereby providing continuity with previous programming. This allows the City to address community needs on a multi-year basis, rather than attempting to satisfy all needs in one budget cycle. These budget policies are a result of an ongoing process of economic and financial analysis conducted

by the Finance Department.

The City of Poulsbo's budget management approach is based on flexibility and coordination, reflecting the City's administration team and management philosophy under which responsibility is shared among departments. While program managers are provided considerable flexibility in managing their programs on a day-to-day basis, the budget of one department is expected to interact and to take into account the need to support the functions of other departments. This management philosophy demands that budgetary control be exercised in a flexible way rather than the rigid approach often found in line-item budgeting systems. Poulsbo does not control its budget at the line-item level, but at the department level within the General Fund, and the fund level for all other funds. The measure of success in the budget is whether the City Objectives, followed by department objectives, are achieved within its total appropriation rather than if particular line items are met.

Budgetary control and responsibility are vested jointly in the Finance Department and the individual departments under the ultimate authority of the Mayor. Department Heads are held administratively responsible for staying within the "bottom line" of their department's total budget. The Finance Department is responsible for the efficient management of the entire budget to meet the ongoing needs of the City in a changing environment. Expenditures at the line-item level are monitored by the Finance Department to identify potential problems and to adequately account for all financial transactions. The 2023-2024 budget was built in compliance with applicable financial policies.

F. LEGAL STRUCTURE

The City of Poulsbo has a strong mayor form of government, organized under the Optional Municipal Code as provided in State law. The Optional Municipal Code confers a limited form of "home rule" to those municipalities organized under these provisions. The independently elected Mayor is responsible for all administrative functions of the City and the Department Heads report to the Mayor. The City Council exercises legislative and quasi-judicial functions. The seven members of the City Council and the Mayor are elected at large for four-year terms. The Mayor develops and proposes the budget while the Council reviews, modifies and approves the proposed budget, as it deems appropriate.

G. BASIS OF ACCOUNTING AND BUDGETING

The City prepares an annual comprehensive financial report (ACFR) in conformance with generally accepted accounting principles (GAAP). The budget is prepared using the same basis of accounting, and therefore, can be compared to information depicted in the annual report.

BUDGET: The Governmental Funds are budgeted on a modified accrual basis and can be directly compared to the operating statement in the City's annual report. This means revenues and expenditures are recognized when they are measurable and available.

The Proprietary Funds are budgeted on an accrual basis with an exception of expenditures not reflected on the annual report, but reflected in the budget such as capital outlay, leave accrual and debt principal. This allows budget capacity for the funds.

ACCOUNTING: Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is used for all funds except the governmental funds, which use a modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- purchases of capital assets are considered expenditures
- redemption of long-term debt are considered expenditures when due
- revenues are recognized only when they become both measurable and available to finance expenditures of the current period
- inventories and prepaid items are reported as expenditures when purchased
- interest on long-term debt is not accrued but is recorded as an expenditure when due
- accumulated unpaid vacation, sick leave, and other employee benefits are considered expenditures when paid

H. BUDGET STRUCTURE

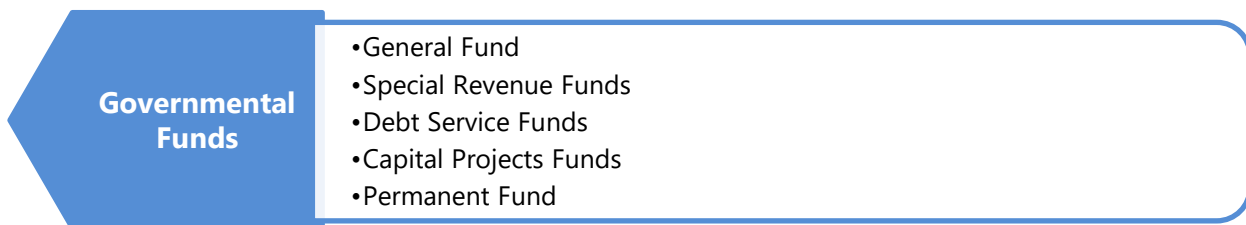
This document is organized so it represents the financial structure of the City. All of the City's accounts are developed and maintained as described below.

The City's financial structure is divided into funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Each fund is balanced, meaning total resources equal total uses. The funds are separated into four categories of fund types; governmental, proprietary, fiduciary and major.

This is the structure of funds for budget purposes. This structure will be presented in detail throughout the rest of this budget.

GOVERNMENTAL FUND TYPES:

This group of funds accounts for the activities of the City, which are of a governmental nature.



General Fund (Fund 001):

Accounts for tax-supported activities of the City and other types of activities not accounted for elsewhere. In the City's budget this fund is divided into departments.

Special Revenue Funds (100 Fund Series):

Accounts for the proceeds of specific revenue sources with legally restricted expenditures.

Debt Service Fund (200 Fund Series):

Accounts for the payment of outstanding long-term general obligations of the City; except that of the proprietary funds.

Capital Project Funds (300 Fund Series):

Accounts for major general government construction and acquisition projects financed by long-term general obligations.

Permanent Fund (700 Fund Series):

Accounts for resources that are legally restricted so only earnings, not principal, may be used to support

the reporting government programs for the benefit of the government or its citizens.

PROPRIETARY FUNDS:

This group of funds accounts for the activities of the City, which are of a proprietary or "business" in nature.

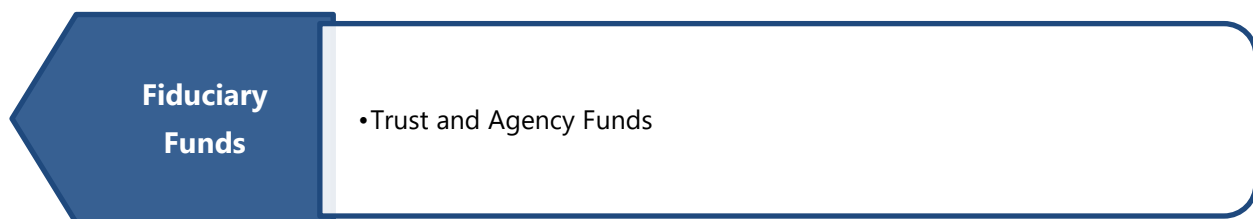


Enterprise Funds (400 Fund Series):

Contains activities, which are operated in a manner similar to private businesses. In Poulsbo, the enterprise funds account for the City's utilities; water, sewer, solid waste, and storm drain.

FIDUCIARY FUNDS:

This group of funds accounts for those funds held by the City as a trustee and therefore are not budgeted.



Trust and Agency Fund (600 Fund Series):

As outlined in the BARS, trust and agency funds should not be included in the comprehensive budget as they do not represent resources or outlays that benefit the local government itself. The City of Poulsbo does not budget funds in the 600 series.

MAJOR FUNDS:

The City of Poulsbo prepares the Annual Comprehensive Financial Report (ACFR) in accordance with Governmental Accounting Standards Board (GASB). Per standards, the funds are presented in the annual report as major and non-major funds. Based on criteria, all funds are reviewed and a calculation prepared to determine if the funds qualify to report as a major fund.

A Major Fund has three elements:

- Total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures (less other financing sources or uses) of that individual governmental or enterprise fund are at least ten percent (10%) of the corresponding total (assets, liabilities, etc.) for all funds of that category or type (i.e. governmental, proprietary, or fiduciary); *and*
- Total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures (less other financing sources or uses) of that individual governmental or enterprise fund are five percent (5%) of the corresponding total for all governmental and enterprise funds combined; *or*

- Any other governmental or enterprise fund the government's officials believe is particularly important.

I. ORGANIZATION CHART

The organization chart is represented in two different formats and areas of the budget. An overall organizational chart representing the functions and departments of the City can be found in the Financial Section. Within each department a detailed chart is presented detailing positions and full-time employees (FTE's).

J. FINANCIAL SUMMARY

Within each department a table of financial data for each account within the department is included. The information details the projected combined 2023-2024 budget, 2024 budget, 2023 budget, 2022 budget and actual expenditures for 2020 and 2021.

K. CAPITAL EXPENDITURES

Capital Expenditures anticipated within the next 6 years with a cost of more than \$15,000 and have an estimated useful life of more than ten years are detailed in the City Improvement Plan. Other equipment purchases over a \$5,000 threshold will be capitalized. All capital expenditures, regardless of inclusion in the Capital Improvement Plan, are described in the fund that has budgeted the purchase.

L. GOALS/OBJECTIVES/PERFORMANCE MEASURES:

The City Council holds a retreat in the beginning of the year to review prior goals, long term goals, and set new goals for the upcoming year. This allows departments to develop their budgets taking into account the Council Goals and establishing departmental goals. The goals are presented in the Financial Plan instead of each departmental section. For 2023-2024, the departments continue to set goals in the following format:

Goal:		
Responds to Council Goal #:		
Objectives	Measurement	Progress
•	•	•

M. AWARD

The City's 2021-2022 Budget received the distinguished Budget Award from the Government Finance Officers Association (GFOA).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for the length of the budget document, in a biennial budget it is valid for two years. This is the nineteenth year the City has received the award. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

N. CHANGES FOR 2023-2024 BUDGET

The 2023-2024 budget is organized essentially in the same format as previous years; this is the fourth biennium budget prepared by the City.

Departments developed their 2023-2024 budgets maintaining the same bottom line as 2022, with the exception of wages, benefits and contractual obligations.

Staffing changes to better suit the growing needs of the City are expected, but 2022 saw a shift due to revenues the City received as a result of the COVID-19 pandemic. Several positions were reinstated in 2021 after elimination in 2020, and the level of service departments will be able to provide to its citizens will be evaluated in the 2023-2024 budget cycle. Meeting citizen needs and expectations is still a goal of the City of Poulsbo but continues to be evaluated for available resources to support the services.

2022 – 2021 continued to see growth in development revenues from prior years. 2020 saw a decrease that was, in part, attributed to COVID-19 outbreak that shut down much of the economy for several months. Recovery in 2021 and 2022 has remained strong, and while some projects are still anticipated to move forward, the City was conservative in its estimation of these revenue sources. 2023-2024's projections are consistent with the anticipated earnings in 2022 and with growth reflected in areas where the activity is higher than projected. Although revenues are strong, the budget has been prepared with conservatism as the world economy is trending towards a possible decline in 2024. Development revenue projections are conservative, based on contractor's continued activity within the City focusing on development of multifamily structures.

In 2023-2024, departments continue to submit their departmental goals in the same format as established by policy. The presentation is included in the Financial Plan by department. This allows the reader to view the goals by department and see them as a complete package that ties to the City Council goals and value statements.

Fund balances will continue to be detailed according to GASB standards (GASB 54) and when necessary, detailing Council's specific purpose:

- Unassigned Fund Balance
- Assigned Fund Balance
- Restricted Fund Balance
- Committed Fund Balance
- Non-spendable Fund Balance

For purposes of presentation within this budget document, fund balance is represented as a whole.

Revenue projections have been remained consistent for 2023-2024 to reflecting the anticipated actual increases in 2022 over projections. Revenues in 2024 remain flat over 2023 as the global expectations of a possible decline in the economy.

Real Estate Excise Tax (REET) has grown over the past several years. Revenue from this resource is

transactional based on the sale of real estate which can make it hard to predict. 2021 and 2022 experienced a very strong real estate market. Home sales in 2023 are expected to remain slightly less, but still very strong as the new home construction continues into 2023. 2024 is expected to see a decline with the rising interest rates and the growing inventory. Transfers from REET reserves are planned in 2023-2024 to support the debt payment of City Hall and neighborhood street projects.

All costs associated with outside agencies continue to be evaluated and negotiated for an affordable level of service.

Property Tax

The City's property tax levy rate was set with the percentage increase over the highest allowable levy, with the lower of the Implicit Price Deflator (IPD) cap or 1%. Based on many limiting factors and the growth of assessed value the City's rate is calculated to be \$1.03 for its regular property tax levy which is much lower than the maximum rate of \$1.60 but consistent with the 1% limiting factor. The levy projection is based on information provided by the Kitsap County Assessor's Office and adopted by City Council Ordinance.

Sales Tax

Sales tax revenue projections for 2023 and 2024 have been increased over the 2022 budget but remain consistent with actual revenue in 2021. Although the increase in budget over 2022 seems significant, the projection is conservative based on what is anticipated collection in 2022. Projection does not show an increase for 2024 in order to be conservative and in line with a possible economic impact.

Transfers

Most transfers are consistent with prior Council direction with some pointed reductions including:

- Transfer to Street Operations Fund 101 have been increased to support the rising cost of maintain City Streets.
- Transfer to Capital Parks Project Fund 302 and Street Transportation Fund are roughly based on 4% of property tax and have not been reduced in the budget
- Transfer to Neighborhood Streets program in Fund 310 is being funded by Real Estate Excise Tax funds.
- Transfer to Capital Acquisitions Reserves is approximately 7% less items are being purchased as one-time purchases but utilizing leasing options, but they has been reduced by \$50,000 as the growing fund balance can support purchases
- Transfer for debt payment from General Fund has been decreased using Real Estate Excise Tax dollars for the City Hall debt.

The transfers below have been recommended by the Mayor, approved by City Council and built in the budget for 2023 and 2024.

- Transfer to Street Operating Fund for transportation maintenance (101)
\$957,000 in 2023 & \$990,000 in 2024
- Transfer to Street Reserve Fund (311) for ongoing capital street maintenance program
\$126,000 in 2023 and 2024
- Transfer to Park Reserve Fund (302) for capital park projects
\$126,000 in 2023 and 2024
- Transfer to Equipment Acquisition Fund (301) for equipment purchases

\$150,395 in 2023 and 2024

- Transfer to Facilities Fund (331) for to reserve for future City facilities or more specifically City Hall future capital repairs or replacements
\$25,000 in both 2023 and 2024
- Transfer to Lodging Tax fund for City's support of Event Coordinator
\$10,000 in 2023 and 2024
- Transfer to Debt Service funds to fund governmental debt
\$789,725 in 2023 and 784,238 in 2024

Utility Taxes

The City collects utility tax on utility revenues generated within the City. The rate for water, sewer, and storm drain remains at 12% effective January 1, 2023 as outlined in the ordinance.

City Improvement Plan

The City's six-year capital improvement plan has been created and anticipated projects with financial impacts in 2023 and 2024 have been included in the budget. You can view the City's Capital Improvement Plan in Section 9.

Capital Equipment / Baseline Adjustments / New Programs

A large number of capital equipment items and funding of Baseline Adjustment and New Programs have been requested in the 2023-2024 Budget. Details for capital equipment requests are detailed in the narratives of each related budgets, and Baseline Adjustment/New Program Requests are detailed in Section 8. All approved items will be integrated into the final budget.

O. Changes throughout the Budget Process

A six-month gap exists between the start of the budget process and the adopted budget. In that six months, a variety of factors will change assumptions and information used to create a balanced budget.

The General Fund saw an increase in both revenue and expenditures from the preliminary budget to the adopted budget. The majority of these changes are generated from Baseline Adjustment or New Program requests that were approved towards the end of the budget cycle. These requests are located in Section 8 of this document in more detail.

The Enterprise Funds also saw fluctuation from the preliminary budget to the finalized version. This is in part due to the shifting of capital projects to future budgets, which ultimately reduced the expected expenditures in the 2023-2024 cycle. Capital Projects are located in the City's Capital Improvement Plan, which is located in Section 9 of this document.

2023-2024 Biennial Budget Calendar			
May 2022		May 2023	
May 4 2022	<u>Finance Committee Meeting:</u> - Review upcoming biennial budget process.		
May 1-31 2022	<u>Finance Department:</u> - Meeting with City Departments to discuss City Improvement Plan and financial forecast impacts.		
June 2022		June 2023	
June 20 2022	<u>City Departments:</u> - City Improvement Plan project forms due to Finance.		
July 2022		July 2023	
Jul 25 2022	<u>Finance Department:</u> - Finance provides 2023-2024 Biennial Budget Instruction and Directives to City Departments.	Jul 21 2023	<u>Finance Department:</u> - Finance provides Mid-Biennium Amendment Instruction and Directives to City Departments.
August 2022		August 2023	
Aug 1-31 2022	<u>City Departments:</u> - Complete their Departmental Budgets. - Departments will meet with Mayor and Council Committees for detailed review.	Aug 1-31 2023	<u>City Departments:</u> - Review status of Current Department Budget. - Prepare Budget Amendment Requests (if any) - Departments will meet with Mayor and Council Committees for detailed review of current budget and any amendments requested.
Aug 19 2022	<u>City Departments:</u> - Submit all Capital Replacement and New Capital Request Forms to the Finance Director to be considered for 2023-2024 Biennial Budget.		
Aug 31 2022	<u>City Departments:</u> - Submit electronic copy of all required Budget Worksheets & Forms to Finance. - Departments to have all budget figures and notes entered into financial software program.	Aug 31 2023	<u>City Departments:</u> - Submit electronic copy of any Budget Amendment Requests to Finance.
September 2022		September 2023	
Sep 14 2022	<u>City Council Workshop:</u> - Special Budget Session #1: Department Presentations to Council.	Sep 13 2023	<u>City Council Meeting:</u> - Finance sets Public Hearing on Revenue Sources for October 18, 2023.
Sep 21 2022	<u>City Council Workshop:</u> - Special Budget Session #2: Department Presentations to Council. <u>City Council Meeting:</u> - Finance sets Public Hearing on Revenue Sources for October 19, 2022. - Finance sets Public Hearing on Final Budget for November 9 & 16, 2022.		
Sep 1-30 2022	<u>Finance Department:</u> - Works with Mayor to develop Mayor's Proposed Preliminary Budget.	Sep 1-30 2023	<u>Finance Department:</u> - Works with Mayor to develop Mayor's Proposed Mid-Biennial Budget Amendment.

October 2022		October 2023	
Oct 1 2022	<u>Finance Department:</u> - Mayor's Proposed Preliminary Budget Publication delivered to the City Council and made available to the public.	Oct 4 2023	<u>City Council Workshop:</u> - Review Mayor's Proposed Mid-Biennial Budget Amendment.
Oct 1-30 2022	<u>Finance Department:</u> - Prepares Preliminary Budget Publication.		
Oct 5 2022	<u>City Council Workshop:</u> - Review Mayor's Proposed Preliminary Budget. - Departmental Presentations (carryover)		
Oct 12 2022	<u>City Council Workshop:</u> - Review 2022 Revenues & Expenditures with City Council (3rd Qtr Status Financial Report).	Oct 11 2023	<u>City Council Workshop:</u> - Review 2023 Revenues & Expenditures with City Council (3rd Qtr Status Financial Report). - Finance sets Public Hearing on Mid-Biennial Budget Amendment for November 15, 2023.
Oct 19 2022	<u>City Council Meeting:</u> - Review 2023-2024 Revenue Sources with City Council and hold Public Hearing on Revenue Sources. - Quarterly budget amendment ordinance	Oct 18 2023	<u>City Council Meeting:</u> - Review 2024 Revenue Sources with Council and hold Public Hearing on Revenue Sources. - Selected Departments to present their Budget Amendment Requests to Council.
Oct 31 2022	<u>Finance Department:</u> - Preliminary Budget Publication delivered to the City Council and made available to the public.		
November 2022		November 2023	
Nov 9 2022	<u>City Council Workshop:</u> - CIP Presentations <u>City Council Meeting:</u> - Open Public Hearing #1 on Final Budget. - Presentation and discussion of Preliminary Budget. - Set the 2023 Property Tax Levy Ordinance.	Nov 8 2023	<u>City Council Workshop:</u> - Review Budget Amendment Requests and obtain Committee Recommendations. <u>City Council Meeting:</u> - Set the 2024 Property Tax Levy Ordinance.
Nov 16 2022	<u>City Council Workshop:</u> - Review Baseline Adjustment & New Program Requests and obtain Committee Recommendations. <u>City Council Meeting:</u> - Continue & then Close Public Hearing #2 on Final Budget from 11/9/22.	Nov 15 2023	<u>City Council Meeting:</u> - Open Public Hearing on Mid-Biennial Budget Amendment. - Presentation and discussion of Mayor's Proposed Mid-Biennial Budget Amendment. - Review Amendment Requests and obtain Council Recommendations.
December 2022		December 2023	
Dec 7 2022	<u>City Council Workshop:</u> - Final review and approval of the 2023-2024 Biennial Budget.	Dec 6 2023	<u>City Council Workshop:</u> - Final Review and Approval of the Mid-Biennial Budget Amendment.
		Dec 13 2023	<u>City Council Meeting:</u> - Adoption of the Mid-Biennial Budget Amendment Ordinance.
Dec 21 2022	<u>City Council Meeting:</u> - Approval and adoption of the 2023-2024 Biennial Budget.		

CITY OF POULSBO

THE BUDGET AS A FINANCIAL PLAN

A budget is a plan that allocates the available financial resources to meet community needs. This allocation is based on policies, goals and objectives addressing how those needs are intended to be met. By doing so, the budget sets forth the scope of activity the City will undertake during the year. This section of the budget presents the plan and assesses the implications of its allocation of resources on the City's financial position, in 2023, 2024, and beyond.

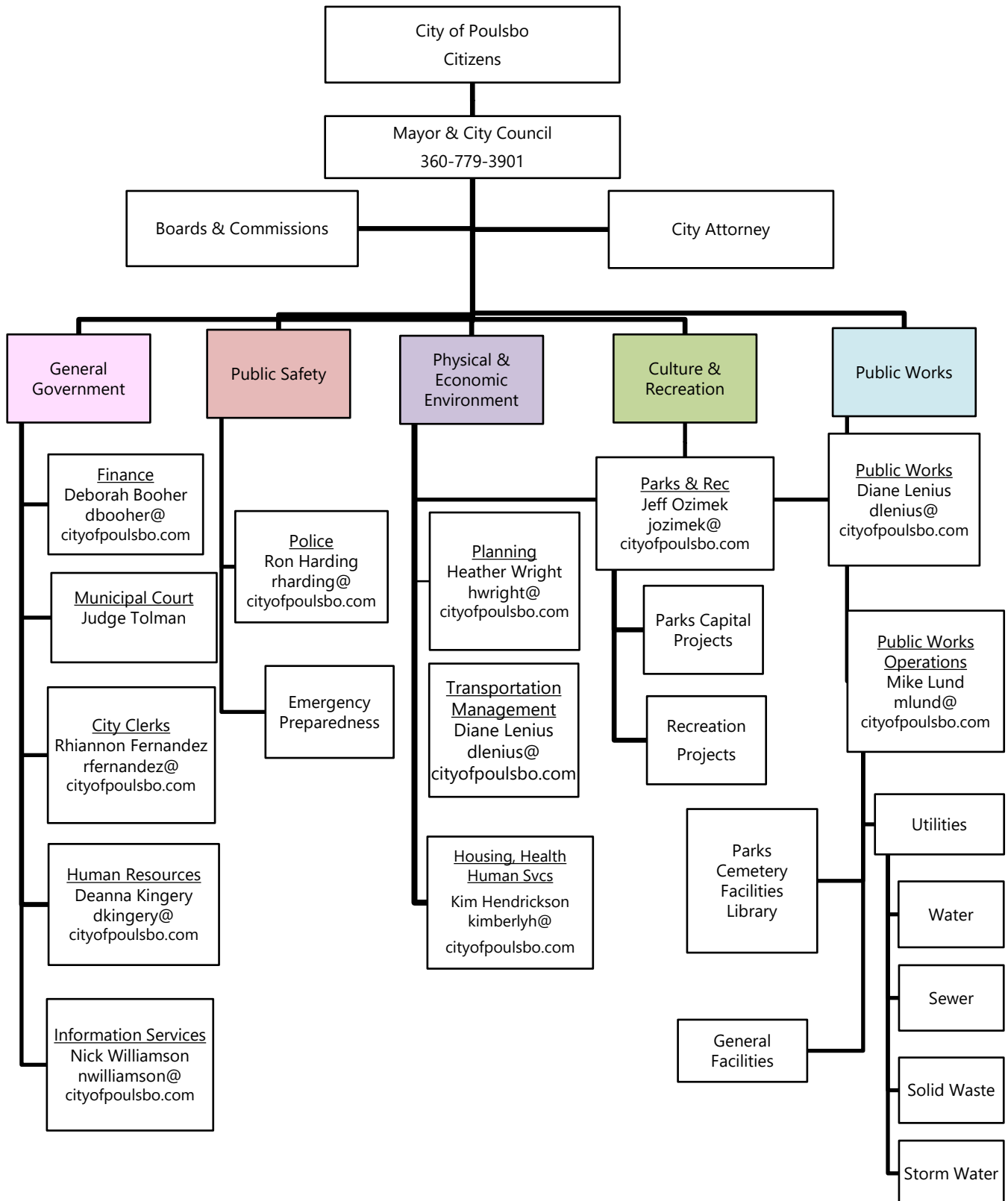
The City's overall guiding principles and long-term goals are also included in this section, are reviewed annually by Council, and adjusted as necessary to address the current and forecasted economic and social factors affecting the City. Citizens are encouraged to engage with the City, allowing the City Council to adjust the long-term goals to meet the wants and needs of the citizens. A variety of platforms exists to foster communication with the public, including but not limited to public comment at City Council meetings, open office hours with the Mayor, and direct communication with the Mayor and Department Heads.

This section describes the overall budget, including all funds. Factors affecting the City's debt capacity are also discussed, followed by a discussion of the working capital of the proprietary funds.

The next section, Baseline General Fund, focuses on the General Fund of the budget, which provides funding for the majority of general tax-supported activities of the City (excluding debt service). An analysis of General Fund revenue and expenditure detail is presented. This section generally identifies the source of funds available to the City and how those resources are allocated to various funds.

City of Poulsbo Organization

<https://cityofpoulsbo.com/>

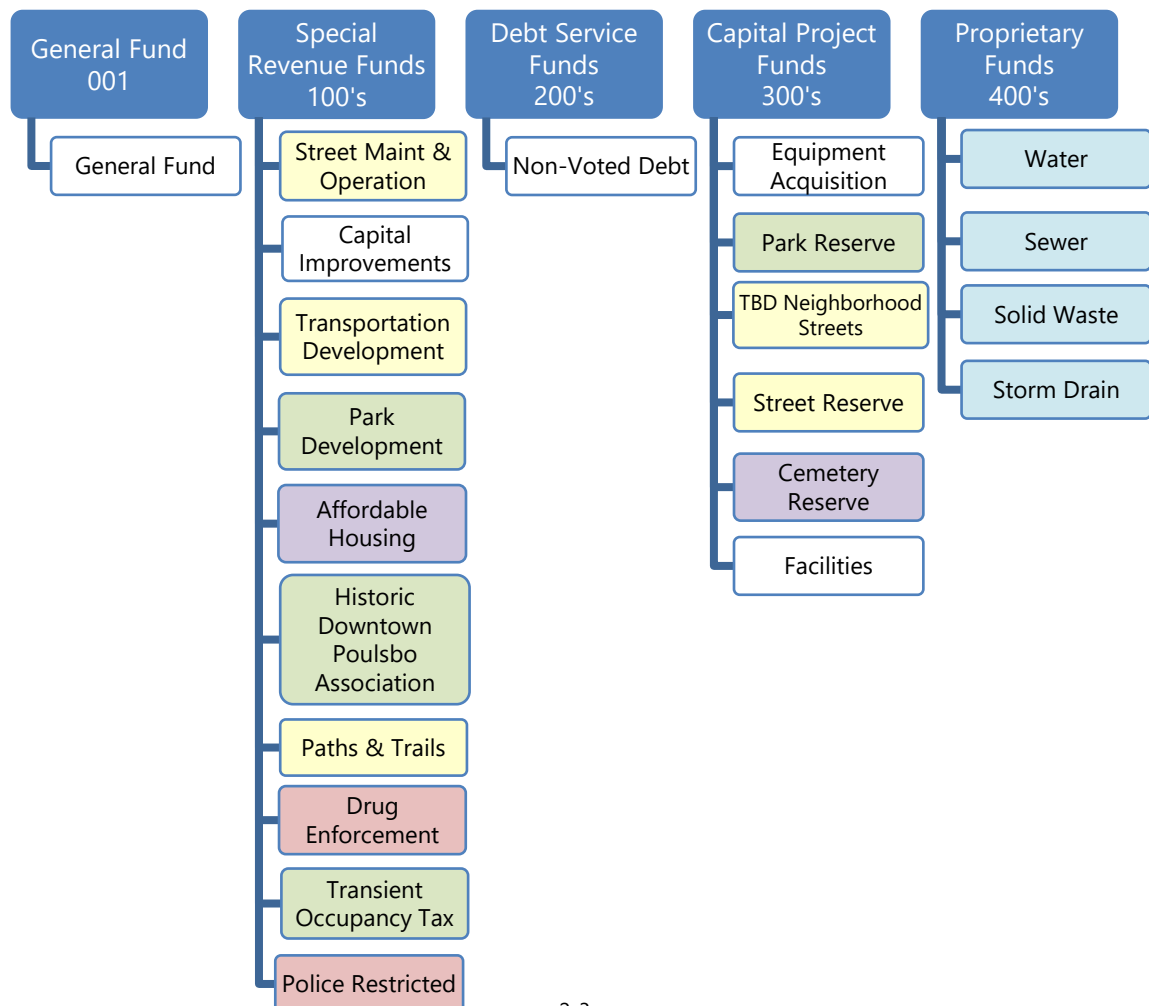


FUNCTIONS

General Government Services	• A major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole.
Public Safety	• Class of services relating to protection of persons and property and prevention of injury or damage to same; including police, fire inspection, and the support of these services.
Physical & Economic Environment	• A major class of services provided to achieve a satisfactory living environment for the community and the individual.
Culture & Recreation	• Class of services to provide community education, leisure and sports activities and to recognize historic and festive occasions.
Transportation	• Class of services to provide safe and adequate flow of vehicles and pedestrians.
Public Works	• Combines several classes of services, which provide for maintenance of city-owned facilities and vehicles; and operations and maintenance of city water, sewer, solid waste, and storm drain utilities.

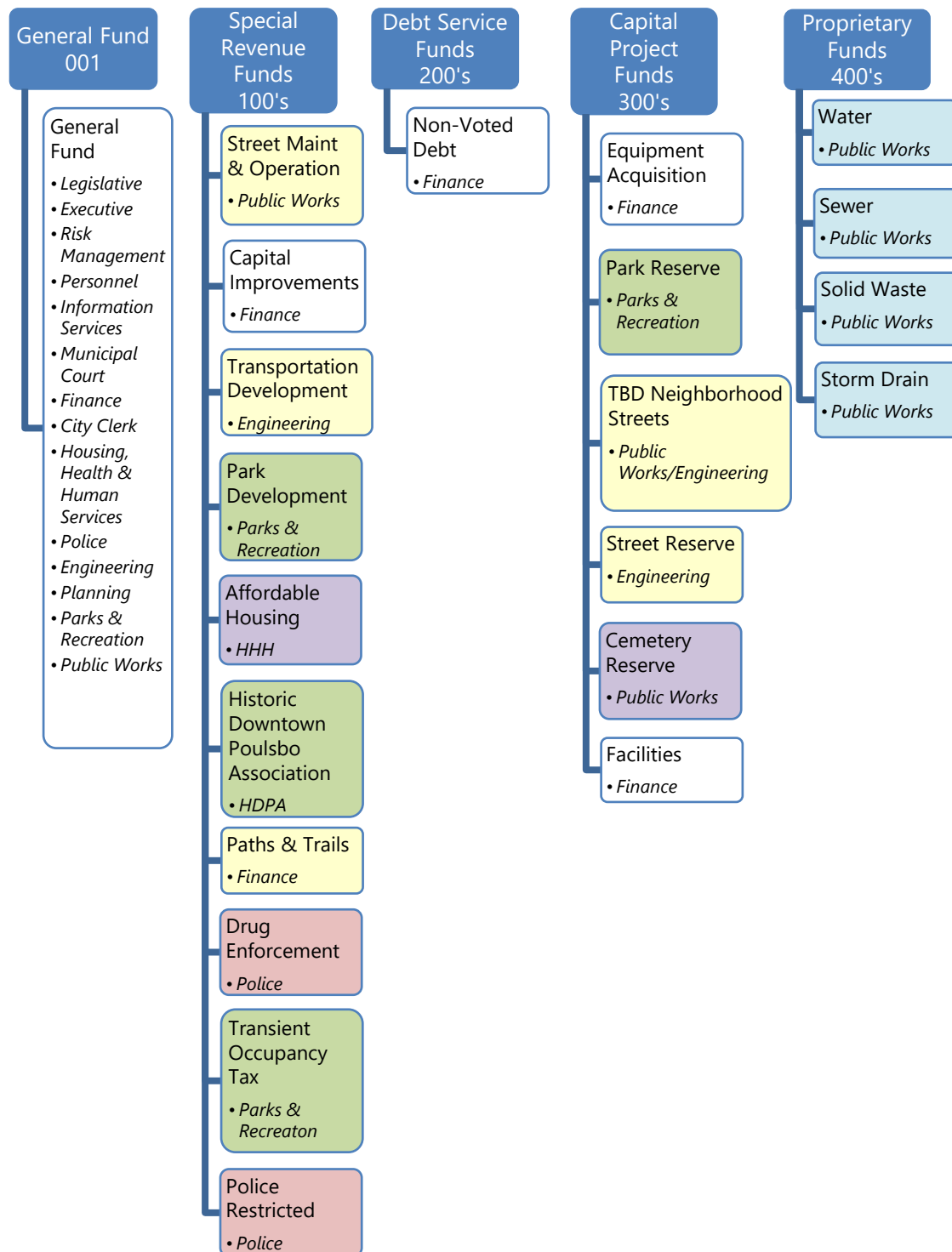
Organization of Funds

Color indicates primary Government Function of the fund. If fund has no color, there are several functions accounted for in the fund.



Organization of Funds with Responsible Department

• Responsible Departments bulleted.



The budget is a plan that allocates the available financial resources to meet community needs. This plan is based on policies, strategies, goals, and objectives to give context and direction as to how those needs are intended to be met. To guide the City in its decisions is its mission and vision of the future – which is shared by citizens and elected officials:

Mission Statement

Our City is committed to managing the public resources to promote community health, safety and welfare, and plan to accommodate growth, without burden, while preserving our natural resources and enhancing those qualities which make our community unique and desirable.

Vision Statement

Poulsbo is a vibrant community distinguished by its unique location on the shore of Liberty Bay, access to natural beauty and urban amenities, and historic, small-town quaint character. Situated at the cross-roads of Puget Sound, Poulsbo is a locally based whole economy with a strong sense of community and heritage, where civic groups, local government, families and neighbors work collaboratively to continually maintain and improve high quality of life.

This Mission and Vision Statement has guided development of the overall strategic financial plan and expresses citizens' wishes for the future in a general sense. Further, the following Guiding Principles and Community & Council Key Goals are integral to support Poulsbo's vision and are the foundation for the other goals and policies throughout this budget.

Poulsbo's Guiding Principles

- Respect Poulsbo's identity, including the historic downtown and existing neighborhoods and districts, while allowing new areas to develop.
- Improve and sustain the beauty and health of the surrounding natural environment.
- Develop an economically sustainable balance of services, amenities, and infrastructure.
- Promote community interaction by supporting gathering places, open spaces, and parks and recreation.
- Support community members of all ages in their efforts to promote active lifestyle choices.
- Connect the City, neighborhoods, and neighbors through complete streets designed to provide safe mobility for all users.
- Establish processes that engage citizen and community partners and implement policies that reflect the desires and concerns of community members.

Poulsbo's Community Key and Council Long-Term Goals

1 – Land Use

- Achieve a mix of commercial land uses that serve the needs of the City's residents, businesses, and visitors.
- Plan for residential development that complements the built environment and the city's neighborhoods, while we change and grow.
- Plan and provide for public utilities and infrastructure to support the geographic and population growth of the City.
- Plan for mixed-use to encourage proximity and diversity in living and working options and decrease transportation challenges.

2 – Community Character

- Improve quality of life and create places where both adults and youth can live, work, learn, shop and play.
- Maintain the positive identifiable images and features that make Poulsbo memorable.
- Encourage community cohesion by providing a range of spaces and places for civic functions, such as public meetings, ceremonial events, and community festivals.
- Provide a well-designed, pedestrian friendly, and community oriented downtown center.
- Respect the character of the City's downtown, waterfront, and residential areas, while allowing for new development, expansion and renovation that considers the scale and character of the area.
- Accommodate infill development and redevelopment that enhances the quality of city neighborhoods and business areas.

3 – Transportation

- Emphasize development of complete streets that are designed and operated to enable safe access for all users, including pedestrians, bicyclists, motorists and transit riders regardless of age, ability or mode of transportation.
- Develop standards to improve the function, safety, and appearance of the City's street system.
- Maintain a consistent level of service on the City's street system that is appropriate for existing and future growth to improve traffic flow.
- Participate in efforts to enhance the City's connectivity to the region, including telecommuting.

4 – Natural Environment

- Support standards that maintain or improve environmental quality.
- Preserve the City's natural systems to protect public health, safety and welfare, and to maintain the integrity of the natural environment.
- Support regulation of activities in sensitive and hazardous areas to ensure high environmental quality and to avoid risks actual damage to life and property.
- Coordinate implementation of regulation and preservation efforts through the Comprehensive Plan, Critical Areas Ordinance, Shoreline Master Program, and other applicable City plans and regulations.

5 – Capital Facilities

- Proactively plan and provide for critical public facilities such as water, storm water, sanitary sewers, streets, sidewalks, parks, and other necessary infrastructure to meet the needs of existing population and future growth.
- Ensure that public facilities and services necessary to support development is adequate and available at the time of new development, without decreasing the adopted level of service.
- Provide the necessary public facilities identified through the Capital Facilities Plans within the City's ability to fund or within the City's authority to require others to pay, or fundable through strategic partnerships.

6 – Housing

- Achieve a mix of housing types to meet the needs of owners and renters at various income levels and ages.
- Achieve a mix of housing types and densities while maintaining healthy neighborhoods and guide new housing development into appropriate areas.

7 – Parks & Recreation and Open Space

- Develop active and passive parks, recreation programs and facilities, and an open space system that benefits citizens of all ages, incomes and physical abilities.
- Establish and maintain a network of trails, safe walkways, and open spaces throughout the Poulsbo community.
- Provide opportunities for indoor and outdoor recreational activities and team sports in City parks.

8 – Economic Development

- Manage and enhance Poulsbo's positive economic climate that attracts and supports business retention, expansion and recruitment.
- Attract businesses and foster local entrepreneurship that serves Poulsbo residents, the greater North Kitsap community, and our valued tourists.
- Support the provision and expansion of education at all levels and training opportunities, to maintain and enhance a skilled workforce.
- Ensure Poulsbo residents have access to family wage jobs, and employers have access to a talented workforce to assist in retaining and growing their businesses.
- Provide sufficient infrastructure and public facilities appropriate to support economic development.
- Encourage business activity that takes advantage of technology and promotes alternatives to commuting, including the increasing trend to work from home.
- Ensure a healthy and beautiful environment, vibrant and thriving community and high quality of life for all Poulsbo residents and businesses.

9 – Public Safety

- Ensure the protection of persons and property.

10 – Revenues and Financial Stability

- Make efficient use of city resources and maintain the city's long-term financial stability in accordance with the city's financial policies.

11 – Customer Service

- Continuously provide courteous, professional, and responsive customer service.

12 – Enhanced Communication and Participation

- Promote understanding of city government through education and public participation.

2023 – 2024 City Council Working Goals



Economic Development

GOAL:

Develop Long-Term Economic Development Plan

Objective 1:

Annually address the Comprehensive Plan Update as appropriate.

Objective 2:

Explore and support the "College Town" concept, nightlife economy and appropriate leveraging of other existing assets.

Objective 3:

Explore alternative and affordable housing solutions.



Revenue and Financial Stability and Customer Service

GOAL:

Transition Plan for Executive Branch of Government

Objective 1:

Hold Council workshop in February/March 2023 to determine funding options for the City Administrator position.

Objective 2:

Approve job description for the City Administrator and funding in August 2023 for 2024 mid-biennium budget review.

Objective 3:

Begin recruitment for City Administrator in early 2024 and fill position by mid-late 2024.

Objective 4:

Mayor's salary needs to be determined prior to the filing for the next Mayoral election (May 2025.)



Capital Facilities

GOAL:

Develop a downtown improvement plan for revitalization to coordinate with scheduled utility capital improvements to Front Street

Objective 1:

Comprehensive Downtown Improvement Plan to include improvements for raised crosswalks, repairs/replacement for existing substandard sidewalks, additional small gathering areas similar to Streateries, and recycling opportunities.

Objective 2:

Synchronize with Public Works and Engineering to implement Downtown Improvement Plan in conjunction with planned utility upgrades on Front Street.

Objective 3:

Develop a funding strategy for Downtown Improvement Plan implementation.

***Enhanced Communication and Participation*****GOAL:**

Reinforce and establish our relationships with the community related to diversity and inclusivity.

Objective 1:

Combat racism in the community.

Objective 2:

Reinforcing the City's relationship with the Suquamish Tribe.

Objective 3:

Develop new approaches to promote, engage, and communicate with Citizens (with special emphasis on our youth.)

2023-2024 Departmental Goals

Departmental program goals are represented within the department who maintains the responsibility of setting, measuring, and accomplishing the goal. The department goals and objectives are more specific and short-term. They help to guide the budget process and respond to the Council's broader goals. Below is a matrix showing the general goals as set by the City Council and how the department current program goals respond to them.

Community and Council Goals												
	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10	#11	#12
Department	Land Use	Community Character	Transportation	Natural Environment	Capital Facilities	Housing	Park & Recreation and Open Space	Economic Development	Public Safety	Revenues and Financial Stability	Customer Service	Enhanced Communication & Participation
City Clerk											X	X
Engineering			X		X						X	
Executive	X	X		X		X	X	X	X	X	X	X
Finance										X	X	
Housing, Health & Human Svcs						X					X	
Information Services											X	
Municipal Court									X	X	X	
Parks & Rec					X		X			X	X	
Personnel										X		
Planning	X			X				X				
Police		X							X	X	X	
Public Works		X		X	X		X		X	X	X	

2023-2024 Goals and Performance Measures

City Clerk Department Goals:

Goal:

Provide efficient and effective public and internal access to the records maintained by the City Clerk.

<i>Responds to Council Goal #:</i>	<i>11</i>	<i>Customer Service</i>
<i>Objectives</i>	<i>Measurement</i>	<i>Progress</i>
<ul style="list-style-type: none"> • Increase the information shared on the City's website 	<ul style="list-style-type: none"> • All current contracts, ordinances, resolutions, council minutes and agenda packets made available in electronic format on the City's website 	<ul style="list-style-type: none"> • All approved interlocal agreements, ordinances, resolutions, and minutes are on the City's website. Current agenda packets are on the website.
<ul style="list-style-type: none"> • Increase the information shared on the City's network 	<ul style="list-style-type: none"> • All current contracts, ordinances, resolutions, council minutes and agenda packets available to staff in searchable electronic format 	<ul style="list-style-type: none"> • All contracts, ordinances, resolutions, council minutes, and agenda packets are available on the shared Library drive for staff and Laserfiche web portal for staff and public.
<ul style="list-style-type: none"> • Increase searchability of City's network drive 	<ul style="list-style-type: none"> • Update indexes for resolutions and ordinances. Create and maintain a contract index of all city contracts and contract amendments. 	<ul style="list-style-type: none"> • The resolution/ordinance indexes are updated and hyperlinked to the source document. Records easily searched in Laserfiche web portal.

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
# of City Web page updates	250	240	275	300	320
Percentage of Ordinances, Resolutions, and Contracts posted to L Drive	100%	100%	100%	100%	100%
# of City records in Laserfiche Web Portal	15,000	17,500	18,150	27,500	35,000

City Clerk Department Goals (continued):

Goal: *Implement an electronic document management system and processes*

Responds to Council Goal #:					
		11	Customer Service		
Objectives		Measurement		Progress	
<ul style="list-style-type: none"> Implement a document management system 		<ul style="list-style-type: none"> Pick a contractor, get system installed, and educate staff on using the software. 		<ul style="list-style-type: none"> Clerks records uploaded to the system. Continue implementing enterprise content management system software for agency records management of electronic records with other departments. 	
<ul style="list-style-type: none"> Work with other departments in making the transition to electronic records retention 		<ul style="list-style-type: none"> Decrease in paper document storage and space requirements; ease of access to records for staff use & retrieval for public requests 		<ul style="list-style-type: none"> Clerks Office has all e-reccords in Laserfiche portal. Destroying paper original records and replacing with electronic copies as new original. Building permits in archives scanned. Assist Planning & Engineering with their records scanning grant. 	
<ul style="list-style-type: none"> Increased education of City Staff 		<ul style="list-style-type: none"> Provide training on public records 		<ul style="list-style-type: none"> PRR & OPMA Training held in 2021 	
Type of Performance Measure		2020	2021	2022	2023
		Actual	Actual	Projected	Projected
# of Record Retrievals from City Archives		13	9	10	10

City Clerk Department Goals (continued):

Goal: *Improve management of Electronic Records*

Responds to Council Goal #: **11** **Customer Service**

Objectives

- Work with IT to find a new solution to manage agency emails
- Work with Planning & Engineering on their scanning project
- Transition all Library Drive (L-drive) to Sharepoint or Laserfiche
- Review microfilm films and perform retention or upload to Laserfiche
- Create records management days with departments to manage shared drives

Measurement

- Identify a solution to perform retention on emails
- Get all records scanned, indexed, and uploaded to Laserfiche or network drives

Progress

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Number of emails stored in Barracuda	unk	unk	5,800,000	3,800,000	1,800,000
Amount of Data on S drive	unk	unk	1.36 TB	0.9 TB	0.7 TB
Amount of Data on L drive	unk	unk	1.36 TB	.5 TB	0 TB

Goal: *Create desk guides for all functions of the City Clerk's Office*

Responds to Council Goal #: **11** **Customer Service**

Objectives

- Draft step-by-step instructions of each of the policies, procedures, and tasks of the Clerks Office

Measurement

- The objective will be met once all processes of the Clerks's Office have been documented.

Progress

- 40% completion

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
% of all processes documented	40%	40%	40%	60%	80%

City Clerk Department Goals (continued):

Goal:

Utilize social media to share information and news announcements more widely with the public

Responds to Council Goal #:

11**Customer Service****12****Enhanced Communication & Participation*****Objectives***

- Create a City Facebook page
- Establish archive back-up for Facebook page
- Purchase emergency communication software

Measurement

- Creation of City Facebook page
- ArchiveSocial software purchased

Progress

- Created 06/2017
- ArchiveSocial Software installed in 2017
- Implemented Emergency Communication System in 2021

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Facebook Page Reach	41,718	68,736	70,000	75,000	80,000
Facebook Page Visits	308	2,642	4,911	5,300	6,100
Facebook Page new likes	149	308	501	700	900

Engineering & Building Department Goals:

Goal: *Complete the Johnson to Norum (Lemolo) Pipe Replacement*

Responds to Council Goal #: **5** **Capital Facilities**

Objectives	Measurement	Progress
<ul style="list-style-type: none"> Initiate Design of Johnson to Norum Pipe Replacement Final Design, Bid Advertisement, Construction of Johnson to Norum Pipe Replacement 	<ul style="list-style-type: none"> Contract for Design. 30% Design Complete Advertise for Construction Bid, Contract Construction 	<ul style="list-style-type: none"> 10% 0%

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Johnson to Norum Pipe Replacement 90% Design			20%	100%	N/A
Complete Design and Advertise for Construction of Johnson to Norum Pipe Replacement			0%	100%	N/A
Begin Construction of Johnson to Norum Pipe Replacement			0%	5%	100%

Goal: *Acquire ROW for the Noll Road Corridor - North Segment, and begin design and construction for the North Segment.*

Responds to Council Goal #: **3** **Transportation**

Objectives	Measurement	Progress
<ul style="list-style-type: none"> Complete Design on Noll North Segment Complete ROW Acquisitions for the North Segment Advertise for construction of the Noll North Segment 	<ul style="list-style-type: none"> 90% Plans ROW Certification. Advertise. 	<ul style="list-style-type: none"> 50% complete 20% complete 0% complete

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Middle-North Segment completion			40%	75%	100%

Engineering & Building Department Goals (continued):

Goal: *Transition the Engineering/Public Works/Building Departments to Paperless Filing*

Responds to Council Goal #: **11** **Customer Service**

Objectives	Measurement	Progress
• Scanning and Archiving of Department Files	• Scanning and Archiving Completion.	• 10%
• Reviewing and Saving 80% of Files Electronically	• 80% Electronic Files	• 10%

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Department Files Archived and 80% of Files Electronic			25%	50%	75%

Goal: *Design and begin construction on Phase 2 of the Public Works Facility*

Responds to Council Goal #: **5** **Capital Facilities**

Objectives	Measurement	Progress
• Design Public Works Facility Mechanics Shop	• Advertise to Select Consultant to Design PW Mechanics Shop	• 0%
• Advertise for the Construction of the Public Works Facility Mechanics Shop	• Advertise to Select Contractor to Construct PW Mechanics Shop	• 0%

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Public Works Facility Mechanics Shop Design Complete			0%	100%	
Public Works Facility Mechanics Shop Construction Complete			0%	0%	100%

Executive Department Goals:

Goal:

Achieve Financial Sustainability by balancing revenues with expenses, while retaining levels of service for the community. Maintain secure, involved business management of the City.

Responds to Council Goal #:	10	Revenues and Financial Stability
	11	Customer Service

Objectives	Measurement	Progress
<ul style="list-style-type: none"> Government understands and acts as an entrepreneur Staff organization and accountability; core services identified & supported; achieve efficiencies in business processes Financial controls maintained and reviewed for policy compliance Funding sources explored to match revenues to defined outcomes Avoid litigation by proactively seeking solutions for contentious issues Maintain conservative growth patterns to ensure service level maintenance 	<ul style="list-style-type: none"> Seizing opportunities as presented Reposition staff to further enhance job functionality and revise job descriptions; evaluate staff levels Monitor cash flows with monthly reporting Grants received, taxes increased, new taxes, Federal Treasury funds, TBD fees passed, new sales tax for TBD, and sales tax for affordable housing passed. Reduced number of personnel grievances and/or litigation Right size staff levels to meet financial constraints while maintaining city services 	<ul style="list-style-type: none"> Reuse of housing, purchasing or acquiring land for public use Begin succession planning, placing key supportive managers under each department head Review of balance sheet to ascertain cash flows, manually signing all checks Increased grant funding achieved Active risk assessment in place using WCIA resources Staff movement, rearrangement and enhancement to meet growing population demands

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Number of Grants	31	25	28	30	32

Executive Department Goals (continued):

Goal:	<i>Continue updating citizens with current information and awareness of social/public safety needs, government actions and changes in our community.</i>				
Responds to Council Goal #:	6	Housing			
	11	Customer Service			
	12	Enhanced Communication & Participation			
Objectives	Measurement		Progress		
<ul style="list-style-type: none"> • Open door policy for public involvement and knowledge • Enhance the communication to the Citizens by improved web development, social media • Continue involvement with service organizations to recruit volunteer services • Public out reach for cultural differences while recognizing our heritage and those of different cultures and backgrounds • Work with Fishline, YWCA, and faith based institutions to provide needed social safety net 	<ul style="list-style-type: none"> • Saturday with the Mayor • Newsletter Generation • Increased grant revenue to service organizations • Engagement with other communities targeting cultural differences. • Increased grant revenue to service organizations 		<ul style="list-style-type: none"> • Saturday Open Door Meetings ongoing and appointment upon request • Monthly newsletters continue with greater content, Facebook continues to expand • On going involvement with Fishline, Coffee Oasis and other civic organizations • Form task force for engagement, look at diversity in hiring practices, leading to anti-bias training staff wide. • City member with GARE • New CARES grant submitted. Creation of the Housing Health and Human Services department 		

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Newsletter Editions Published	12	12	12	12	12

Executive Department Goals (continued):

Goal:	<i>Foster Economic growth through business attraction and support of existing businesses within our community.</i>		
Responds to Council Goal #:		8	Economic Development
Objectives		Measurement	
<ul style="list-style-type: none"> Bring new business into Poulsbo to enhance goods and services for our citizens 		<ul style="list-style-type: none"> Attraction of businesses that work with one another and are symbiotic in nature; increase in tax and licensing revenue; increase in employment 	
<ul style="list-style-type: none"> Understand each business district as a distinct area and address their specific needs 		<ul style="list-style-type: none"> Analysis of service holes: What do we have and what do we need? 	
<ul style="list-style-type: none"> Target businesses for specific districts: What would work in West Poulsbo, Downtown, Hwy 305, the Village and 10th? 		<ul style="list-style-type: none"> Treasury funds allocated to small businesses and non-profits to support economic stability. 	
<ul style="list-style-type: none"> Understand restrictions to business locations: What impedes businesses from locating in Poulsbo? 		<ul style="list-style-type: none"> Reach out to targeted businesses for retention and recruitment 	
		<ul style="list-style-type: none"> Code changes promoting better land use policy 	
		Progress	
		<ul style="list-style-type: none"> Business recruitment ongoing. Viking avenue with increased business occupation and Olhava with increased construction. 	
		<ul style="list-style-type: none"> Continue to support downtown with renewed involvement in the HDPa, Poulsbo Chamber and KEDA 	
		<ul style="list-style-type: none"> Business recruitment ongoing. Welcome Pape, Land Site and Sun Rentals to Viking. Firestone and Fairfield to Olhava. Business recruitment continues 	
		<ul style="list-style-type: none"> A move toward more residential construction and away from commercial; code changes continue. 	

Executive Department Goals (continued):

Goal:	<i>Address planning challenges: Continue to thrive while we retain our heritage and quality of life.</i>				
Responds to Council Goal #:	1	Land Use			
	2	Community Character			
	4	Natural Environment			
	7	Park & Recreation and Open Space			
Objectives	Measurement	Progress			
<ul style="list-style-type: none"> Continue to implement/update the Comprehensive Plan 	<ul style="list-style-type: none"> Identify key code changes necessary for implementation 	<ul style="list-style-type: none"> Updated our commercial code standards to reflect increased growth, review buildable land report and check quantities of commercial properties 			
<ul style="list-style-type: none"> Update the zoning map and validate land use decision for each zone 					
<ul style="list-style-type: none"> Vision development for our downtown core and West Poulsbo, 10th Ave, and 305 Corridor 	<ul style="list-style-type: none"> Workshop held for downtown and West Poulsbo visioning process 	<ul style="list-style-type: none"> Increased activity with the Poulsbo Chamber of Commerce by meeting monthly with the executive director. 			
<ul style="list-style-type: none"> Workshop for involvement 					
<ul style="list-style-type: none"> Ensure environmental regard as new code implementation occurs: tree retention, stormwater 	<ul style="list-style-type: none"> New housing that supports green open spaces and public recreation 	<ul style="list-style-type: none"> Many new subdivisions coming with increased amenities and better transportation access. 			
<ul style="list-style-type: none"> Support park and trail creation 	<ul style="list-style-type: none"> Land acquisition to ensure park level of service; trail creation for public access; park development 	<ul style="list-style-type: none"> Morrow Manor Park and new trails near 7th Avenue, Forest Rock Hills and Noll Rd; ten years of Daffodil Day, West Poulsbo Park, enlarge Fish Park, acquire West Poulsbo Land and Snider Park. 			
<ul style="list-style-type: none"> Enhance existing parks and trails 	<ul style="list-style-type: none"> Completed improvements 				
<ul style="list-style-type: none"> Support public art that is privately funded 	<ul style="list-style-type: none"> Johnson Parkway Roundabout installed 	<ul style="list-style-type: none"> Public Art in the Parkway, Public Art in Olhava 			
Type of Performance Measure	2020	2021	2022	2023	2024
	Actual	Actual	Projected	Projected	Projected
Land/Easements Acquired	2	7	14	5	5

Executive Department Goals (continued):

Goal:	<i>Regional presence: Poulsbo, by its geography is the center of North Kitsap County. Provide regional services and find regional revenues to support these services.</i>				
Responds to Council Goal #:	8	Economic Development			
	10	Revenues and Financial Stability			
Objectives	Measurement		Progress		
<ul style="list-style-type: none"> • Work with other jurisdictions to establish sharing of both responsibilities and resources • Find revenue sources to offset those regional services we provide • Acknowledge transportation challenges due to our centralized location • Work toward regional planning for the 305 corridor • Work with regional organizations to establish goals and policies that support sustainable practices • Work toward creating a sphere of influence to allow jurisdiction notification of pending activities surrounding Poulsbo 	<ul style="list-style-type: none"> • Strong economies of scale by sharing; documented common needs and identify them • Legislative initiatives developed to support fees for services • Joint transportation projects completed. • Notifications received • Joint meetings held 		<ul style="list-style-type: none"> • Vice President of Puget Sound Regional Council; multiple jurisdiction meetings held • Homeless Housing funding • Johnson Road Roundabout in construction with roundabout and pedestrian facilities. • Work with County Commissioners and planning staff to begin sub-area planning process, sphere of influence 		
Type of Performance Measure	2020	2021	2022	2023	2024
	Actual	Actual	Projected	Projected	Projected
Completed agreements with agencies for joint projects	6	5	6	8	8

Executive Department Goals (continued):

Goal:	<i>Public Safety, Law Enforcement and Vulnerable Populations: Refocus Poulsbo Law Enforcement toward public service and community outreach</i>		
Responds to Council Goal #:	9	Public Safety	
Objectives	Measurement	Progress	
<ul style="list-style-type: none"> • Work with law enforcement to create a culture of professionalism and service 	<ul style="list-style-type: none"> • All training standards are met in a timely way and consistently applied through the agency 	<ul style="list-style-type: none"> • Personnel restructure and enhanced management at all level in our police department. Training and reporting standards are reviewed and verified. 	
<ul style="list-style-type: none"> • Work with law enforcement to reengage with our community and the communities that surround us. • Encourage our law enforcement to reach out to community members in various ways to engage and understand 	<ul style="list-style-type: none"> • Community meetings/events held 	<ul style="list-style-type: none"> • National Night Out and police are engaged and reaching out. Our Police Navigation personnel in place. 	
<ul style="list-style-type: none"> • Enhance training so all law enforcement personnel are confident and knowledgeable when engaging with those of different cultures, those who are in crisis or who are homeless 	<ul style="list-style-type: none"> • Local standards established by code for training requirements for each office. 	<ul style="list-style-type: none"> • 40 hours of Crisis intervention training close to completion for all law enforcement. Review enforcement policies 	
<ul style="list-style-type: none"> • Work with other agencies and areas of governance so there is consistency in the application of standards and practice in law enforcement 	<ul style="list-style-type: none"> • Works with Kitsap 911 about dispatch protocols. Can we dispatch differently? Work with state government for systematic reform. Encourage regional use of body cameras. • Consistent policies/practices 	<ul style="list-style-type: none"> • Systematic reform implemented to State government, dispatch now including the new 988 system 	

Finance Department Goals:

Goal:

To provide customers with updated forms and information easily accessible in a multitude of formats

Responds to Council Goal #:**11****Customer Service****Objectives**

- Review current forms for potential enhancement, streamlining or possible elimination. 1 to be edited at every other staff meeting until all completed
- Review current brochures for potential enhancement or streamlining. Review annually to for edits and updates
- Work with IT Department for a full city website update providing for clearer and more accessible information

Measurement

- Once developed, new format of each form will be clearly displayed on department website, made available at front counter and readily available for direct email
- New format of each form will be clearly displayed on department website, forms available at front counter and readily available for direct email
- Updated website developed and accessible to citizens

Progress

- Three forms and been developed with changes
- Annual updates made
- PDF forms available. Working on getting online form submittal

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Projected # of forms to be reviewed	1	1	3	3	3
Projected # of brochures to be reviewed	2	1	1	1	1

Finance Department Goals (continued):

Goal: *Produce an award winning budget document*

Responds to Council Goal #: **10** **Revenues and Financial Stability**

Objectives

- Implement GFOA (Government Finance Officers Association) reviewers suggested improvements
- Complete budget document and submit to GFOA within 90 days of adoption for consideration of GFOA Distinguished Budget Award

Measurement

- Receipt of GFOA Budget Award and/or increase in number of proficient and/or outstanding ratings over previous year
- Receipt of GFOA Budget Award and/or increase in number of proficient and/or outstanding ratings over previous year

Progress

- See table below
- See table below

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
------------------------------------	------------------------	------------------------	---------------------------	---------------------------	---------------------------

Received GFOA Distinguished Budget Award	***	Yes	***	Yes	***
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# of Proficient and/or Outstanding Ratings for GFOA Budget Award	***	97/108	***	99	***
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** 2nd year of Biennial Budget

Goal: *Produce an award winning Annual Comprehensive Financial Report (ACFR)*

Responds to Council Goal #: **10** **Revenues and Financial Stability**

Objectives

- Implement GFOA (Government Finance Officers Association) reviewers suggested improvements
- Complete ACFR document and submit to GFOA within 6 months of new fiscal year to be considered for Distinguished

Measurement

- Receipt of GFOA ACFR Award
- Receipt of GFOA ACFR Award

Progress

- See table below
- See table below

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
------------------------------------	------------------------	------------------------	---------------------------	---------------------------	---------------------------

Received GFOA Distinguished ACFR Award	Yes	Yes	Yes	Yes	Yes
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Finance Department Goals (continued):

Goal: *Offer option of E-mailed Utility Bills*

Responds to Council Goal #: **10** **Revenues and Financial Stability**

Objectives

- Work with contractor to offer email billed in lieu of mailed hard copy
- Outreach to Utility Bill customers providing option of receiving emailed bill

Measurement

- Emailed bills
- Customers enrolled

Progress

- Consulted with contractor for options.
- Working with software company on compatibility
- None

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of emailed invoices	N/A	N/A	N/A	100	200
# of customers enrolled	N/A	N/A	N/A	80	160

Goal: *Provide departmental training with internal staff resources to increase departmental efficiency and communication outreach*

Responds to Council Goal #: **10** **Revenues and Financial Stability**
11 **Customer Service**

Objectives

- Conduct Training for Financial Operations processes

Measurement

- Number of trainings held

Progress

- Budget Training

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of internal training sessions held			3	5	5

Finance Department Goals (continued):

Goal: *Implement Software for Lease, Debt and Capital Accounting*

Responds to Council Goal #:	10	Revenues and Financial Stability
	11	Customer Service

Objectives

- Explore options of available software

- Negotiate contract terms

- Implement software

Measurement

- Number of software demos

- Executed Contract

- Implemented software and users

Progress

- Demo'd software for capital planning/ Will again measure comparable options in 2023

- Demos Lease/Debt Accounting
- Contracted with vendor for Lease/Debt Software

- Software company reviewing leases for required reporting.

Type of Performance Measure	2020	2021	2022	2023	2024
	Actual	Actual	Projected	Projected	Projected
# Software Demo'd		2	1	2	

Housing, Health, and Human Services Goals:

Goal: *Create Housing and Health Opportunities for Low Income and Vulnerable Residents*

Responds to Council Goal #: **6 Housing**
11 Customer Service

Objectives	Measurement	Progress
<ul style="list-style-type: none"> Complete the Nordic Cottage Project in partnership with Housing Kitsap, find new sites for deeply affordable housing development 	<ul style="list-style-type: none"> Project completion 	<ul style="list-style-type: none"> We are in the fundraising and planning phase
<ul style="list-style-type: none"> Sustain and enhance the Fire CARES Program 	<ul style="list-style-type: none"> Identify new funding sources, increased coverage area, increased staffing hours 	<ul style="list-style-type: none"> We continue to work with Poulsbo Fire to develop and build out program
<ul style="list-style-type: none"> Develop senior initiatives (senior CARES, new drop in center at Parks & Rec) 	<ul style="list-style-type: none"> Trained volunteers working to support area seniors, open hours at P&R drop in center 	<ul style="list-style-type: none"> Senior CARES initiative being planned; launch date 1/2023

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Grants Obtained	1	2	4	2	4
Individuals assisted by the Poulsbo CARES team	0	340	311	400	400

Information Services Goals:

Goal: *Increase security across all city provided IT assets*

Responds to Council Goal #:			11	Customer Service
Objectives	Measurement	Progress		
<ul style="list-style-type: none"> Adhere to the latest recommendations on logon security (MFA, Password Length, Expiration) 	<ul style="list-style-type: none"> Single factor authentication will be replaced with 2 factor authentication in the next 30 days department by department beginning with IT, then Finance, then Clerks and Muni Court. Objective will be met when all staff is authenticating with MFA. 	<ul style="list-style-type: none"> New Cisco / DUO MFA server has been installed and Single Sign On has been implemented to synchronize network logons with Microsoft Office 365 Email portal. Testing has begun with IT and once all bugs are worked out will progress to the rest of departments. 		
<ul style="list-style-type: none"> Acceptable Use of City provided technology resources (Web, email, network access) 	<ul style="list-style-type: none"> Internet Security Web Filter has been installed and is currently scanning Internet browsing activity for the cityofpoulsbo.com domain. Beginning in the next few months IT will go from "Auditing" to active managing Internet categories such as TikTok, personal email etc. 	<ul style="list-style-type: none"> Applications such as TikTok, personal email such as gmail, outlook.com and AOL are being configured for network blocks to prevent security breaches and ransomware attacks. 		
<ul style="list-style-type: none"> Local User Privileges to City Assets (Software installs, Desktop Experience, etc.) 	<ul style="list-style-type: none"> Local Administrative privileges on city owned computers, laptops and cell phones are being blocked to prevent unauthorized downloads and software installations on city owned equipment 	<ul style="list-style-type: none"> The new Manage Engine App is installed and is being configured to monitor and take necessary action to reduce network vulnerabilities by unauthorized software installs. 		
<ul style="list-style-type: none"> Data Backup & Protection - safeguards for ransomware attacks, data corruption, etc. 	<ul style="list-style-type: none"> Onsite & offsite backups of file servers, databases and critical network infrastructure 	<ul style="list-style-type: none"> New Barracuda Backup Server in Place. 		
<ul style="list-style-type: none"> City provided email best practices 	<ul style="list-style-type: none"> Phishing Training for all employees - Simulated emails that offer training for individuals that click on harmful links, etc. 	<ul style="list-style-type: none"> Working on a new contract with our existing vendor (Knowbe4) and getting bids from other providers 		
<ul style="list-style-type: none"> Network Perimeter Protection 	<ul style="list-style-type: none"> Network Sniffing Tool, Perimeter Penetration Testing, Security Intern 	<ul style="list-style-type: none"> Picsec Router, etc. Security Intern from WWU Cyber Security Program. MS-IAC (DHS-CISA) Vulnerability Scanning Service 		

Type of Performance Measure	2020	2021	2020	2023	2024
	Actual	Actual	Projected	Projected	Projected
3rd Party Risk Assessments				100	100
Security Awareness				100	100

Information Services Goals (continued):

Goal: <i>Current List of Active IT Projects</i>						
Responds to Council Goal #:		11	Customer Service			
Objectives		Measurement		Progress		
<ul style="list-style-type: none"> Chambers/Courts Networking 		<ul style="list-style-type: none"> Redirect Network Traffic through City Network 		<ul style="list-style-type: none"> Network diagram complete. Partial migration (Tricaster, Clerks PC, Granicus Encoder) 		
<ul style="list-style-type: none"> Upgrading Microsoft Server OS's and Software 		<ul style="list-style-type: none"> Upgrade or rebuild all VM's and Servers to 2019 or higher, apply all applicable updates to server software, retire and consolidate PC and server hardware 		<ul style="list-style-type: none"> AD Sync Server replaced, IT-2 Server upgraded. Remaining Servers (COP-HV1, Schlage Lock Server, Exchange) 		
<ul style="list-style-type: none"> Desktop PC/Laptop replacement schedule - City Computer Assets to Windows 11 		<ul style="list-style-type: none"> Return to 5 year replacement cycle on desktop PCs and laptops ~20 PCs per year, purge Windows 11 incompatible PCs 		<ul style="list-style-type: none"> 5 oldest PCs complete. Next round are problem PCs (Security Update issues) 		
<ul style="list-style-type: none"> Police Interview Room Camera & DVR System 		<ul style="list-style-type: none"> Install Police Interview Room Camera System 		<ul style="list-style-type: none"> Waiting on cameras, rest of equipment in 		
<ul style="list-style-type: none"> Access Control System Replacement/Upgrade 		<ul style="list-style-type: none"> R&D replacement options for EOL system within next 5 years. 		<ul style="list-style-type: none"> Looking to simplify the current environment. Combine with rest of IT infrastructure Security 		
Type of Performance Measure		2020	2021	2020	2023	2024
		Actual	Actual	Projected	Projected	Projected
Project Completing Rate Percentage					75	75

Municipal Court Department Goals:

Goal: *Scan Court Files*

Responds to Council Goal #:	9	Public Safety
	10	Revenues and Financial Stability
	11	Customer Service

Objectives

- Court files that have been closed will be scanned and saved per the records retention, as well DUI's and DV cases that need to be retained in perpetuity.

Measurement

- Paper files will be destroyed as the files have been scanned.

Progress

- Contact has been made with Laserfiche for an estimate on what the cost will be to have stored and maintained.

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Files scanned by year	2014	2015-2017	2018	2019	2020

Goal: *Update Municipal Court office policy and procedures*

Responds to Council Goal #:	9	Public Safety
	11	Customer Service

Objectives

- Office policies and desk guides need to be reviewed and updated as laws and court rules change.
- Identify and define the daily court tasks that will allow the court to operate basic tasks should an emergency arise.

Measurement

- Updated or new procedures may be put into place or updated and desk guides will be created or changed.
- List of duties/tasks
- Emergency plan

Progress

- Numerous policies and tasks have been reviewed. Since bringing on a new court clerk in April 2022 it has been a good opportunity to review and implement more detailed desk

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Policy/procedure updated	N/A	N/A	New employee procedures	Admin procedures	Daily policies and procedures

Municipal Court Department Goals (continued):

Goal: Update and reorganize the Municipal Court webpage					
Responds to Council Goal #:		9	Public Safety		
		11	Customer Service		
Objectives		Measurement		Progress	
<ul style="list-style-type: none">Update the webpage with court information as well as court forms for clients to submit in lieu of appearing in person for certain court hearings.		<ul style="list-style-type: none">Updated formsUpdated webpage		<ul style="list-style-type: none">Staff is being trained to update the website and information is being gathered to post to the website that will be beneficial to the public.	
Type of Performance Measure		2020 Actual	2021 Actual	2022 Projected	2023 Projected
					2024 Projected
Webpage item addressed		N/A	N/A	Identified broken links	Updated broken links, revamping pages
					Continue to monitor and update court info and links

Parks & Recreation Department Goals:

Goal:

Provide all citizens & visitors a variety of enjoyable leisure opportunities that are accessible, safe, well organized, physically attractive and well maintained

Responds to Council Goal #:**7****Parks & Recreation and Open Space****11****Customer Service****Objectives**

- City staff will need to reassess and restructure Poulsbo Parks and Recreation post COVID 19.
- Listen to resident's suggestions for programs, and plan and implement a variety of programs for all age groups
- Produce a program catalog and newsletters filled with a variety of programs and continue excellent customer service to residents and patrons
- Work with other local agencies and organizations to plan, implement and evaluate community programs
- Strengthen existing partnerships and forge new sponsorships for programs and events throughout the year
- Offer more information and advertise through City website and social media
- Increase department's on-line presence using Facebook, Instagram and emailed newsletters
- Offer more direct in person outreach
- Increase presence at community events and in our parks

Measurement

- Find new ways to create programs, find new facilities and generate new revenues
- Number of new sponsorships /events
- Updated social media
- Emailed newsletter
- Number of events attended

Progress

- Create programs that will concentrate on essential services, new revenues, virtual programming, strengthening partnerships with local organizations, expand use of volunteers and get involved in
- Distribute a link to a seasonal (3x year) catalog, with monthly updates on program offerings.
- Create at least six new programs with through partnerships
- Produce informative monthly emailed newsletters and post daily Facebook announcements highlighting program & community events
- Use new branded materials to increase visibility

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Response to Citizen Requests & Complaints w/in 24 hours	100%	100%	100%	100	100
On-line registrations (% of transactions using)	24%	50%	50%	50%	50%
Increase On-line transactions (# per month)	110	247	227	250	250
Special Events	1(12 xld)	12	18	18	18

Parks & Recreation Department Goals (continued):

Goal: *Continue to provide excellent customer service*

Responds to Council Goal #:	7	Parks & Recreation and Open Space
	10	Revenues and Financial Stability
	11	Customer Service

Objectives	Measurement	Progress
<ul style="list-style-type: none"> Retain existing Parks & Recreation customers 	<ul style="list-style-type: none"> Program registrations continue to maintain consistency. Cancel classes (when necessary) at least 3 days prior to start of class Process: Park permits w/in 2 weeks; Sign permits w/in 1 week and use review system to track permit process 	<ul style="list-style-type: none"> Send out survey link after each completed session Classes are typically cancelled 1-3 days in advance Continue to process all permits within the time goal
<ul style="list-style-type: none"> Increase equitable access to recreation programs 	<ul style="list-style-type: none"> Provide free community programs, including renewed focus on senior citizen offerings. 	<ul style="list-style-type: none"> 3-4 monthly senior programs, increased family friendly programs in parks (Chalk the Walk, StoryWalks, Geocache)

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Cancelling recreation classes with at least 3 days notice	90%	90%	90%	90%	90%
# of Free Community Events	6 (16 xld)	37	104	110	110
# of Park Permits processed	12	154	180	190	200
# of Sign Permits processed	101	92	67	75	85

Parks & Recreation Department Goals (continued):

Goal:

Develop active and passive parks, and an open space system that benefits citizens of all ages, incomes and physical abilities

Responds to Council Goal #:**5 Capital Facilities****7 Parks & Recreation and Open Space****Objectives**

- Improve City parks

Measurement

- Apply for park grants for property acquisition and development.
- PERC feasibility study completion Dec. 2022. Phased approach recommended
- Annual Park Assessment started in 2022
- Audit Playgrounds
- Utilize volunteers to add value & stewardship to the parks.
- Raab Play for All Final Design
- Completed structural review in 2022
- Build trail connections as easements become feasible

Progress

- Apply for 2-3 grants as matching funds allows.
- Fields First approach, design and construction to commence 2023
- Yearly work plans for each park
- Inspect low traffic playgrounds annually, high traffic quarterly
- Hold 12 work parties per year at Fish Park; and another 6 at other parks as needed.
- Consultant arranged, design and construction in 2023/2024
- Make repairs to the boardwalk in 2023/24
- Projects may include new trails at Poulsbo's Fish Park, Caldart Climb, Kiwanis Park

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Grant Applications	4	2	0	2	3
Recreation Sponsorships & Donations	\$6,521	\$3,281	\$14,449	\$15,500	\$15,500
In-Kind Volunteer Value (Poulsbo's Fish Park #s for 2020/21, plus Tree Board, P&R commission and more)	\$20,000	\$17,700	\$55,000	\$50,000	\$50,000

Personnel Department Goals:

Goal: *Maintain a reasonable number of Labor & Industries claims per year*

Responds to Council Goal #:		10	Revenues & Financial Stability				
Objectives		Measurement	Progress				
• Immediately investigate all reported accidents.		• Reduced number of approved Labor & Industry claims; reduced rates for experience factor.	• See table below				
• Provide more safety training		• Reduced number of approved Labor & Industry claims; reduced rates for experience factor.					
• Utilize light duty for return		• Reduced rates for experience	• City-wide light duty for L&I				
Type of Performance Measure		2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected	
# of Approved Labor & Industry Claims		7	15	8	7	8	

Planning & Economic Development Department Goals:

Goal:

Complete the 2024 Comprehensive Plan Update by the statutory timeline (December 2024)

Responds to Council Goal #:

- | | |
|----------|-----------------------------|
| 1 | Land Use |
| 4 | Natural Environment |
| 8 | Economic Development |

Objectives

- Retain casual labor (Karla Boughton) and Senior Planner (Nikole Coleman) along with necessary consultants to draft and take the comp plan through the legislative, public participation and SEPA process.
- Create and adopt a SR 305 Subarea Corridor/Center Plan as required to adopt a center.

Measurement

- Complete each element update. Reviewing functional plans (sewer, water, transportation, stormwater), adjusting and creating impact fees, completing SEPA, and adopting a subarea plan.

Progress

- Completed the population and employment growth target, drafted, presented, and received Planning Commission feedback on the Vision and Community Character and Natural Environment Elements. Conducted interviews and outreach for the Economic Development Chapter. Beginning work on Health & Human Services Chapter.

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Complete a SR305 Subarea Corridor/Center Plan to determine center designation (KB & consultants)				X	
Element update for each chapter (NC, KB, HW)□				X	
Creation of a new Health and Human Services Chapter (AN)				X	
Perform public outreach and participation (NC, AN)				X	
Adjust impact fees for school, parks and traffic (KB)				X	X
Establish new impact fees for fire (KB)				X	X
Prepare and submit a SEPA (potentially an EIS) (KB)				X	X

Planning & Economic Development Department Goals (continued):

Goal:

Dedicate staff to researching, writing, and implementing regulations specific to increasing the variety of housing types and sizes while encouraging opportunities for affordability.

Responds to Council Goal #:
1
Land Use
8
Economic Development
Objectives

- Retain funding for casual labor staff to continue working on affordable housing policies.

Measurement

- Adopting land use policies that amend the Municipal Code.
- Implementing code changes.
- Notifying the public of the affordable options.

Progress

- Creation of an affordable housing master list that includes all affordable initiatives and actions taken by the City Council to date and white paper on other jurisdictions adoption of religious properties density bonus.

Type of Performance Measure	2020	2021	2022	2023	2024
	Actual	Actual	Projected	Projected	Projected
Adopt affordable housing growth allocation from PSRC (HW, NC, AN)				X	
Mobile home park relocation ordinance (AW, HW)				X	
Mobile home park density transfer program (HW, AN)				X	
Adopt Accessory dwelling unit amendments – (NC)				X	
Mixture of unit type/sizes ordinance (HW, NC, AN)				X	
SEPA threshold (NC)				X	
Unit lot subdivision (NC)				X	
Religious properties implementation (AN, HW)				X	
Nordic Cottages (AN, HW)				X	
Robust Affordable housing webpage (TS, AN, NC)					

Planning & Economic Development Department Goals (continued):

Goal: *Adopt a historic preservation program.*

Responds to Council Goal #:	1	Land Use
	4	Natural Environment
	8	Economic Development

Objectives

- Promote the preservation and reuse of existing historic buildings rather than demolition.

Measurement

- Adopting a historic preservation ordinance. Forming a historic preservation commission. Adding properties to the local historic register. Administering a historic program.

Progress

- Formed relations and support from the Washington Department of Archeology and Historic Preservation, the Historical Museum, and the Historic Downtown Poulsbo Association.

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Adopt a historic preservation ordinance (PLN, HW)				X	
Engage community to volunteer for the historic commission (PLN, HW)				X	
Create a historic preservation commission (PLN, HW)				X	
Adopt properties to our local historic register (PLN, HW)				X	X
Administer a historic program that includes grants, tax reductions, and local discount programs (PLN, HW)					X
Create incentives in our municipal code to preserve historic structures (PLN, HW)					X

Planning & Economic Development Department Goals (continued):

Goal:

Run a customer-service focused department that provides timely reviews and accurate and available information to further planning, economic development, code compliance and city-wide functions.

Responds to Council Goal #:
1
Land Use
8
Economic Development
Objectives

- Continue to support the many arms of planning including current and long-range planning, daily inquiries, building permit reviews, code compliance and economic development.

Measurement

- Meet timelines for review of current planning applications (90 to 120 days), building permits (21 days), invoices (1 week), phone calls, emails (2 days) and Spotlight (monthly).

Progress

- Timelines currently being met with the exception of the GIS interactive map.

Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Meet statutory review timelines (EB, NC) 90 to 120 days				X	X
Review building permits within 21 days (EB, NC)				X	X
Respond to emails, phone calls and code compliance cases within 2 working days (EB, NC, TS)				X	X
Process invoices in a timely manner (TS) – 1 week maximum				X	X
Maintain a website with up-to-date project information (NC, TS) – daily				X	X
Support PERC efforts				X	X
Create an interactive GIS map that allows the public to access information daily (New Position)				X	X
Support Economic Development by maintaining relations with key stakeholders, providing information to support economic initiatives (HW, NC)				X	X
Post agendas for Planning Commission meetings, provide minutes from previous meeting at next scheduled meeting. (TS)				X	X
Provide a monthly Spotlight to keep the public up to date on planning initiatives (NC, TS, HW)				X	X

Police Department Goals:

Goal: *Establish an Officer in Charge (OIC) Program to resolve supervisory coverage gaps.*

Responds to Council Goal #:	9	Public Safety
	11	Customer Service

Objectives

*Establish a process and policy regarding the formation of an Officer in Charge role in the agency. The Officer in Charge will assume the role of line supervisor when no first line supervisor is on duty.

Measurement

* When a program is established with a formal process and policy.

Progress

* Preliminary language is being explored including examples from outside agencies who successfully use this program to supplement supervisory shift coverage.

Type of Performance Measure	2021	2022	2023	2024	2025
	Actual	Projected	Projected	Projected	Projected
# of (OIC's) Officer in Charge	0	0	2	4	4

Goal: *Professional Development - Establish a core curriculum of courses for staff to pursue for career development and department values alignment.*

Responds to Council Goal #:	9	Public Safety
	11	Customer Service

Objectives

*Standardized professional development courses for commissioned and civilian employees of the agency will provide career development opportunity and more alignment with department values. This will help employees prepare for advancement and will raise the level of professionalism among staff.

Measurement

* The department will track the number of courses attended by employees. The department will also conduct a sergeant assessment to establish a promotional list. When an OIC position is successfully established, the department will develop up to four officers as OIC's. The department will also recruit specialized instructors and FTO's.

Progress

* Plans are currently being developed for a Sergeant assessment, FTO training, Patrol Tactics instructor and other specialized instructor positions.

Type of Performance Measure	2021	2022	2023	2024	2025
	Actual	Projected	Projected	Projected	Projected
# of Professional Development tracks established	0	1	3	5	6

Police Department Goals (continued):

Goal: *Achieve Police Department reaccreditation under WASPC standards*

Responds to Council Goal #:	9	Public Safety
	10	Revenues and Financial Stability

Objectives	Measurement	Progress
*Department will receive reaccreditation status for successfully achieving the professional standards set by the WASPC Accreditation Program.	*Department will be formally recognized at the Fall of 2023 WASPC conference.	
*Admin staff and Sergeants have been assigned standards for accountability.	*Staff will provide proofs in compliance with set standards.	*Regular discussions in staff meetings. Identifying needs and best practices.
*Review of standards on a consistent basis.	*Compliance meetings to be held at regular intervals.	*Two meeting have been held in 2022. Additional meetings to follow.

Type of Performance Measure	2021	2022	2023	2024	2025
	Actual	Projected	Projected	Projected	Projected
# of Re-Accreditation Project Meetings	2	3	8	3	3
# of Standards of Proof	8	8	143	8	8

Police Department Goals (continued):

Goal: *Successfully implement new Records Management System with Local Partner Agencies*

Responds to Council Goal #:	9	Public Safety
	11	Customer Service

Objectives	Measurement	Progress
Representation on the Project Team of Local Partner Agencies	Representation on the Project Team of Local Partner Agencies	Administrative Services Manager is Project Lead
Due diligence review and vendor selection	Input and review of RFP, active voice at vendor demonstrations, selection process	RFP completed in 2019; Vendor Demos and selection made in 2020; Contract signed by all partner agencies in Spring 2022
Process mapping within each agency and as a group	Process map reviewed internally and determined as a roadmap for implementation	Administrative Services Manager attended Lean/Six Sigma Training in Fall 2022
Meetings with vendor regarding setup as an agency and as a group as a whole	Establishment of the meeting schedule	Project Implementation timeline in place Fall 2022
Training sessions with department staff	Training completion of department staff	Scheduled in May 2023
Go-Live on New RMS	Go-Live on New RMS	Scheduled in June 2023

Type of Performance Measure	2021 Actual	2022 Projected	2023 Projected	2024 Projected	2025 Projected
# of Project Team Meetings Attended	3	7	28	4	4
# of Training Sessions for Department Staff	0	0	8	2	2

Police Department Goals (continued):

Goal:

All Officers to accomplish 40 hours of CIT Training per RCW Requirement along with 24 hours of Patrol Tactics

Responds to Council Goal #:**9****Public Safety****Objectives**

All officers will complete the required 40 hour CIT (Crisis Intervention Training).

Patrol Tactics training as required by RCW for all sworn officers.

Measurement

Officers will be provided certificates upon completion

Officers will be provided certificates upon completion

Progress

10/14 officers completed, 4 assigned to upcoming training in 2023, new hires out of academy not required for 3 years.

15/20 have completed the training and received certificates. 4 are currently scheduled in classes to be completed by 12/2022. New hires are sent to training during FTO.

Type of Performance Measure	2021 Actual	2022 Projected	2023 Projected	2024 Projected	2025 Projected
# of Officers with 40-hour CIT completed	8	10	14	16	18
# of Officers with Patrol Tactics completed	8	19	20	22	24

Public Works Department Goals:

Goal: *Improve pedestrian safety in the city*

Responds to Council Goal #:		9	Public Safety			
Objectives		Measurement		Progress		
• Initiate a citywide traffic calming program; present plan at public meetings		• Less Public Complaints and Tickets issued by Law Enforcement.		• Installed more radar speed signs and doing ongoing traffic and speed counts within the City.		
• Review signage for better visibility		• Measure Reflectivity and damaged signs. Respond to concerns and complaints		• ongoing program		
• Sidewalk Safety		• Less Public Complaints and slip and fall claims by citizens		• ongoing program - requested \$25,000 annually for Sidewalk Safety Program beginning in 2023		
Type of Performance Measure		2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Miles of sidewalks maintained		66	67	67	68	68

Goal: *Maintain the City Parks system to provide a safe environment for recreation*

Responds to Council Goal #:	2	Community Character				
	5	Capital Facilities				
	7	Park & Recreation and Open Space				
	9	Public Safety				
Objectives		Measurement		Progress		
<ul style="list-style-type: none">• Grounds and Building care to maintain appealing parks and open space		<ul style="list-style-type: none">• Measured by appearance and functionality. Customers provide feedback as well		<ul style="list-style-type: none">• on going program		
<ul style="list-style-type: none">• Routine playground equipment inspections to insure features are safe.		<ul style="list-style-type: none">• Measured by reports from our Certified Playground Safety Inspectors.		<ul style="list-style-type: none">• on going program		
<ul style="list-style-type: none">• Work with Parks & Recreation on a Parks Assessment Evaluation		<ul style="list-style-type: none">• Field inspection completed in 2022 by the Parks & Recreation Department		<ul style="list-style-type: none">• Implementing program to address deficiencies		
Type of Performance Measure		2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Number of parks/open spaces maintained		19	22	22	23	23
Total acreage of parks/open space maintained		71	72	72	73	73

Public Works Department Goals (continued):

Goal:

Meet the requirements of the National Pollutant Discharge Elimination System - Phase II Municipal Stormwater Permit

Responds to Council Goal #:

- | | |
|-----------|----------------------------|
| 4 | Natural Environment |
| 5 | Capital Facilities |
| 9 | Public Safety |
| 11 | Customer Service |

Objectives

- Comply with NPDES Permit
- Maintain all Stormwater infrastructure
- Street Sweeping
- Develop Pond Maintenance Plan
- Maintain Pervious Sidewalks/ Pathways and Parking areas

Measurement

- Implement IDDE program; perform file assessments, inspections, implement procedures and outreach
- Cleaner test results for TMDL In Liberty Bay
- Keeps pollutants out of the Storm system and allows water to drain into the stormsystem which helps prevent flooding
- Ensure proper treatment of storm water
- Keeps pollutants out of the Storm system and allows water to drain into the stormsystem which helps prevent flooding.

Progress

- Program fully implemented and ongoing.
- In progress and ongoing
- In progress and ongoing
- Implement new plan in 2023
- In progress and ongoing

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Number of detention ponds maintained	32	34	34	36	36
Number of hours spent street sweeping	448	562	570	570	580

Public Works Department Goals (continued):

Goal: *Improve condition of the City street system*

Responds to Council Goal #:	5	Capital Facilities
	10	Revenues and Financial Stability
	9	Public Safety

Objectives

- Develop a strategy for recurring and dedicated funding to maintain the City's streets to an acceptable level
- Implement Transportation Benefit District (TBD)
- Neighborhood Street Maintenance schedule
- Develop a 5-year Neighborhood Streets Plan
- Develop a sidewalk hazard survey and requested \$25,000 annually for sidewalk safety program.
- Develop a strategy to meet current sign reflectivity standards
- Street Sweeping

Measurement

- Funding strategy adopted in future budget cycle
- Street schedule prepared and implemented; streets repaired and improved
- Physically walk every sidewalk and record by using our GPS system measuring any trip hazards and or cracking, tree root lifting, etc.
- Measure the reflectivity of current signs using one of three different methods.
- Having clean streets and improving the health of Liberty Bay by not allowing cotaminents to enter the storm system.

Progress

- Program presented to Public Works, Finance Committees and City Council; City Council approved \$150,000/yr. for neighborhood & street revitalization
- Implemented in 2022 with \$90,000 annually beginning in 2023.
- In 2017 the City implemented a chip seal program to get public reaction to the new maintenance techniques. Provides for \$240,000 in total for Neighborhood Streets.
- Implement for 2023-2027
- PW Staff is working on a Draft Plan and Survey on potential hazards. We are working with the Risk Manager on developing a schedule for repairs.
- On-going
- In Progress and ongoing.

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Miles of streets maintained	55	56	56	57	57
Number of street signs maintained	3,180	3,200	3,225	3,250	3,300
Number of hours spent street sweeping	448	562	570	570	580

Public Works Department Goals (continued):

Goal:

Provide sufficient water supply sources to meet the requirements of the Comprehensive Plan

Responds to Council Goal #:**5****Capital Facilities****10****Revenues and Financial Stability****11****Customer Service****Objectives**

- Implement water conservation measures recommended in 2007 Water System Plan

- Continue improving infrastructure with CIP process

- Monitor water usage

- Install water treatment plant at Westside Well to reduce the discolored water from iron and manganese.

Measurement

- Water conservation program implemented

- CIP projects completed

- Water logs completed

- This new program has greatly reduce customer complaints and o&m costs associated with mitigating this occurrence

Progress

- We have reduced greatly the unaccounted for water. (The difference between water pumped and water sold)

- On-going

- In 2015, the City started a water meter replacement program which will accurately capture usage by customers. As of Sept 1st 2022 92% of meters have been changed.

- Completed in 2022

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Miles of watermain lines maintained	72	73	73	74	75
Average number of water meters read montly	4,135	4,347	4,390	4,420	4,490

Public Works Department Goals (continued):

Goal: *Maintain a cost-effective and responsive solid waste collection system*

Responds to Council Goal #:	5	Capital Facilities
	10	Revenues and Financial Stability
	11	Customer Service

Objectives

- Constructed a cost-effective local transfer station in Poulsbo to eliminate the long haul distance for garbage collection trucks
- Implement a long haul truck and containers at Transfer Station
- Implement a Solid Waste business plan to run enterprise as effectively as possible
- Replace Solid Waste Truck

Measurement

- Transfer station system tested and implemented; garbage trucks are no longer making trips to Bremerton for disposal
- Reduce costs to Solid Waste Utility by providing our own long haul and discontinue with contractor
- Business plan developed and in use
- Purchase a truck

Progress

- The Transfer Station is fully operational.
- Truck purchased and containers are in place and an on going program
- Better management of costs and time for the utility
- Truck purchased for on-going services

<i>Type of Performance Measure</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Projected</i>
Tons of waste to landfill	6,420	6,783	6,803	6,853	6,900
Number of residential free dumpsters provided	291	273	251	250	250

Public Works Department Goals (continued):

Goal:	<i>Maintain wastewater system infrastructure to insure the timely and uninterrupted delivery of service</i>				
Responds to Council Goal #:	5	Capital Facilities			
	11	Customer Service			
	9	Public Safety			
	10	Revenues and Financial Stability			
Objectives	Measurement		Progress		
<ul style="list-style-type: none"> Maintain all sewer lift stations (pumps, valves, generators, panels, buildings) to insure uninterrupted service. Develop and implement city-wide inflow and infiltration reduction program Jetting of known problem areas within the sewer system to avoid plugging of lines. 	<ul style="list-style-type: none"> Failure rates of mechanical and electrical equipment As of August 31st 2022 approximately 50% of the City Sewer mains and approximately 15% of City Sewer laterals have has been surveyed with sewer camera van. Failure rates due to sewer mainline plugging. 		<ul style="list-style-type: none"> Few failures due to keeping up with maintenance. Implemented Pump Station Safety Project. Will be complete in 2023. We have identified many areas of concern that can be repaired to reduce inflow and infiltration On-going goal to reduce or eliminate this occurrence 		
Type of Performance Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Miles of sewermain lines maintained	58.5	59.5	60	60	60.5
Number of pump stations maintained	9	9	9	9	9

ANALYSIS OF 2023-2024 BUDGETED REVENUES BY SOURCE FOR ALL FUNDS

The following presents an analysis of total revenues (*excluding Beginning Balances and Operating Transfers*) anticipated to be available for support of City programs during 2023 and 2024. The table identifies revenue to be received by each fund. The revenues received by the City are derived from a diverse range of sources and the types of revenue received by each fund vary significantly.

- **Charges for Services:**

Provided city-wide is the largest source of anticipated revenue at 32%, of which 93% is derived from the services in the City's utilities. Beginning in 2023, water, sewer (wastewater), and stormwater adjustments to utility rates are bracketed with a minimum increase of 2%, and a maximum increase of 6%. Solid waste adjustments will increase 10.1%.

- **Taxes:**

With the majority being received in the General Fund, these make up the next largest source at 28%. Sales tax has seen a steady increase over the last few years. The projection has been increased to reflect the growing revenue. Utility tax rates remain at 12% for water, sewer, and storm drain; and 6% for solid waste and other services.

- **Intergovernmental Revenues:**

Make up 26% of anticipated total revenue and consists primarily of grants reimbursed by government agencies. The City continues to be successful in the grant process and is the recipient of several grants to fund road, park, and utility improvements.

- **Other Sources:**

Is anticipated to be 8%. This category is generally proceeds of sales of capital assets and includes debt proceeds for anticipated capital projects.

- **Licenses and Permits:**

Make up approximately 2% of the City's anticipated revenue. Included in this category are business license and development permits. Revenues due to development have been estimated to reflect the projects the City is anticipating moving forward while trying to be conservative.

- **Proprietary (Other Income):**

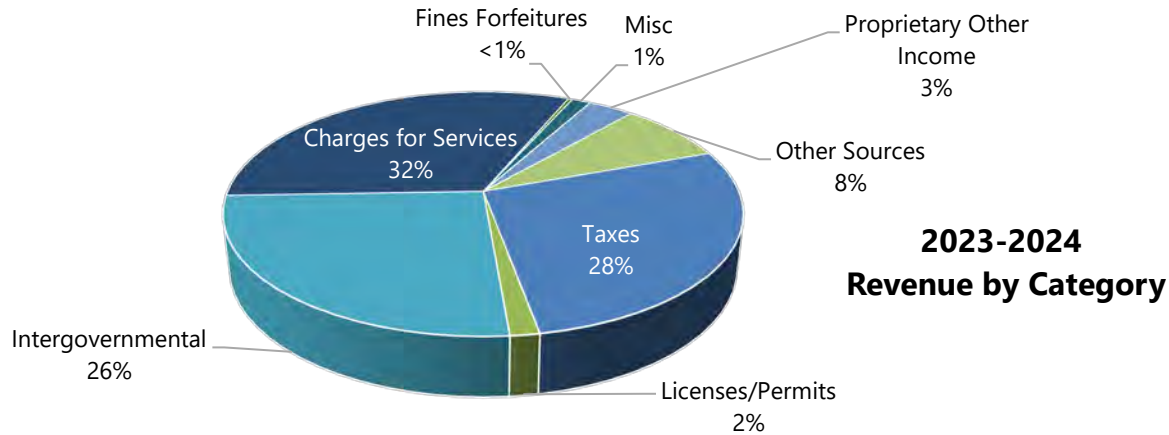
Comprised of the portion of revenues derived from connections to City utilities intended for capital use, is anticipated to make up 3%.

- **Miscellaneous Revenue:**

Mainly comprised of investment income, is anticipated at 1%.

- **Fines and Forfeitures:**

Make up the second smallest portion of revenues at less than 1%. These are revenues which are mostly unpredictable and therefore are budgeted conservatively.



2023-2024 Revenue by Category (Excludes Operating Transfers)									
Fund	Taxes	Licenses/ Permits	Intergovernmen tal	Charges for Services	Fines Forfeitures	Misc	Proprietary Other Income	Other Sources	Total
General Fund									
001 General	21,642,436	1,309,960	1,778,454	1,704,350	69,500	441,300	-	-	26,946,000
Total Special Revenue Funds	21,642,436	1,309,960	1,778,454	1,704,350	69,500	441,300	-	-	26,946,000
Special Revenue Funds									
101 Street Fund	-	50,446	508,083	-	-	2,900	-	-	561,429
110 Neighborhood Streets	180,000	-	-	-	-	-	-	-	180,000
121 Capital Improvement	1,300,000	-	-	-	-	12,000	-	-	1,312,000
123 Transp Dev Fund	-	-	-	300,000	-	1,000	-	-	301,000
124 Park Dev Fund	-	-	-	40,000	-	2,000	-	-	42,000
125 Affordable House Fund	870,000	-	240,000	-	-	-	-	-	1,110,000
131 Historic DT Poulsbo	-	-	-	-	-	180,700	-	-	180,700
161 Paths & Trail Reserve	-	-	2,250	-	-	-	-	-	2,250
171 Drug Enforcement	-	-	-	-	-	300	-	-	300
181 Transient Occupancy	385,000	-	-	-	-	1,000	-	-	386,000
191 Police Restricted	-	-	62,002	-	-	1,000	-	-	63,002
Total Special Revenue Funds	2,735,000	50,446	812,335	340,000	-	200,900	-	-	4,138,681
Debt Service Funds									
204 Non-Voted Debt	-	-	-	-	-	500	-	-	500
Total Debt Service Funds	-	-	-	-	-	500	-	-	500
Capital Project Funds									
301 Equip Acquisition	-	-	-	-	-	1,000	-	-	1,000
302 Park Reserve	-	-	12,928,324	-	-	109,978	-	800,000	13,838,302
310 Neighborhood Streets	-	-	-	-	-	-	-	-	-
311 Street Reserve	-	-	5,515,000	-	-	-	-	-	5,515,000
314 Cemetery Reserve	-	-	-	14,000	-	200	-	-	14,200
331 Facilities Funds	-	-	-	-	-	5,000	-	3,850,000	3,855,000
Total Capital Project Funds	-	-	18,443,324	14,000	-	116,178	-	4,650,000	23,223,502
Proprietary Funds									
401 Water	-	-	500,000	4,743,670	56,000	280,000	880,000	-	6,459,670
403 Sewer	-	-	300,000	10,148,833	53,300	151,000	1,800,000	2,400,000	14,853,133
404 Solid Waste	-	-	-	6,795,094	54,420	21,400	-	-	6,870,914
410 Storm Drain	-	-	906,250	4,386,479	26,000	18,000	300,000	-	5,636,729
Total Proprietary Funds	-	-	1,706,250	26,074,076	189,720	470,400	2,980,000	2,400,000	33,820,446
TOTAL	24,377,436	1,360,406	22,740,363	28,132,426	259,220	1,229,278	2,980,000	7,050,000	88,129,129

ANALYSIS OF 2023-2024 BUDGETED EXPENDITURES BY TYPE FOR ALL FUNDS

The following present an analysis of the budgeted expenditures by fund and type anticipated to be expended by the City during 2023 and 2024 (*excluding Fund Balances and Operating Transfers*).

- **Capital Outlay:**

Capital accounts for 42% of the operating budgets with 39% of that being expended from utility funds. There are many utility, transportation and park projects planned for 2023 and 2024, with some of the costs being supported by grants. Continued improvements to several busy roads including Noll Road/Johnson Parkway and 3rd Avenue, and several various utility projects are planned to occur in this biennium. Detail of capital improvements can be found in Section 9 – City Improvement Plan.

- **Salaries and Benefits:**

Salaries and benefits account for 29% of the operating budget. Government is a service agency, which is consistent with wages and benefits being one of the largest pieces of the pie.

- **Other Services:**

Mostly comprised of professional services, this category makes up 18% of the expenditure budget.

- **Principal and Interest:**

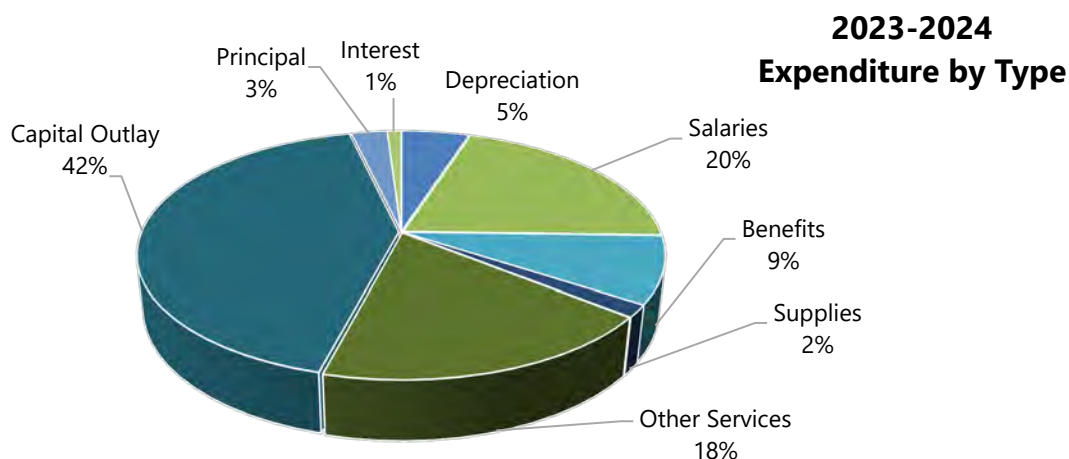
Combined this accounts for 4% of the expenditure budget. This includes existing debt obligations.

- **Depreciation:**

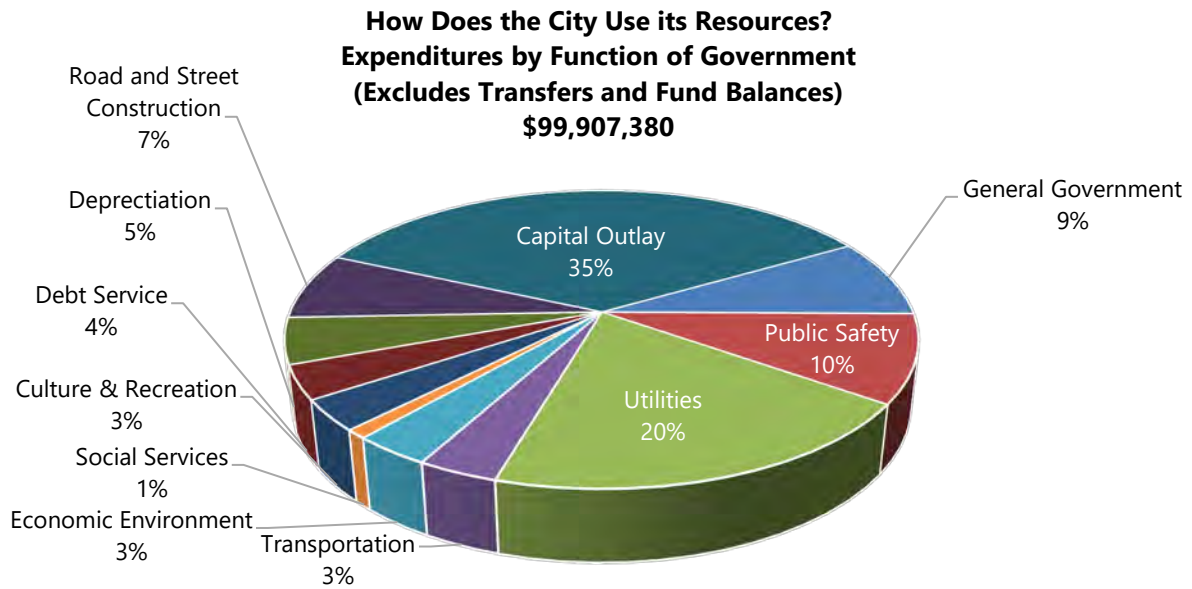
This category accounts for approximately 5% of the total budgeted expenditures.

- **Supplies:**

The smallest category, general supplies, makes up 2% of the expenditure budget.



2023-2024 Expenditures by Object (Excludes Operating Transfers)									
Fund	Depreciation	Salaries	Benefits	Supplies	Other Services	Capital Outlay	Principal	Interest	Total
<i>General Fund</i>									
001 General	-	13,944,217.00	5,713,481.00	660,229.00	5,396,252.00	-	-	-	25,714,179
<i>Total General Fund</i>	-	13,944,217	5,713,481	660,229	5,396,252	-	-	-	25,714,179
<i>Special Revenue Funds</i>									
101 Street Fund	-	907,743.00	407,570.00	271,160.00	908,598.00	-	-	-	2,495,071
110 Neighborhood Streets	-	-	-	-	-	-	-	-	-
121 Capital Improvement	-	-	-	-	-	-	-	-	-
123 Trans Develop Fund	-	-	-	-	-	-	-	-	-
124 Park Develop Fund	-	-	-	-	-	-	-	-	-
125 Affordable House Fund	-	80,802.00	31,964.00	-	200,000.00	-	-	-	312,766
131 Historic DT Poulsbo	-	-	-	5,000.00	218,800.00	-	-	-	223,800
161 Paths & Trail Rsrv	-	-	-	-	-	-	-	-	-
171 Drug Enforcement	-	-	1,000.00	2,000.00	3,000.00	-	-	-	6,000
181 Transient Occupancy	-	116,190.00	71,070.00	-	303,900.00	-	-	-	491,160
191 Police Restricted	-	8,000.00	2,360.00	5,800.00	79,000.00	-	-	-	95,160
<i>Total Special Revenue Funds</i>	-	1,112,735	513,964	283,960	1,713,298	-	-	-	3,623,957
<i>Debt Service Funds</i>									
204 Non-Voted Debt	-	-	-	-	-	-	1,887,557.00	485,383.00	2,372,940
<i>Total Debt Service Funds</i>	-	-	-	-	-	-	1,887,557	485,383	2,372,940
<i>Capital Project Funds</i>									
301 Equip Acquisition	-	-	-	-	-	344,500	-	-	344,500
302 Park Reserve	-	-	-	-	-	14,242,392	-	-	14,242,392
310 Neighborhood Streets	-	-	-	-	-	680,000	-	-	680,000
311 Street Reserve	-	-	-	-	-	6,580,000	-	-	6,580,000
314 Cemetery Reserve	-	-	-	-	-	-	-	-	-
331 Facilities Funds	-	-	-	-	-	4,050,000	-	-	4,050,000
<i>Total Capital Funds</i>	-	-	-	-	-	25,896,892	-	-	25,896,892
<i>Proprietary Funds</i>									
401 Water	1,264,820	1,347,455	637,038	207,310	1,475,883	1,080,000	44,452	15,748	6,072,706
403 Sewer	2,483,912	1,067,537	475,914	69,930	4,241,116	13,034,649	594,452	488,648	22,456,158
404 Solid Waste	269,840	1,564,567	729,318	264,860	4,320,420	-	69,852	24,277	7,243,134
410 Storm Drain	974,090	1,409,735	650,479	74,390	1,161,128	2,206,250	38,101	13,241	6,527,414
<i>Total Proprietary Funds</i>	4,992,662	5,389,294	2,492,749	616,490	11,198,547	16,320,899	746,857	541,914	42,299,412
TOTAL	4,992,662	20,446,246	8,720,194	1,560,679	18,308,097	42,217,791	2,634,414	1,027,297	99,907,380



- **General Government:**
 A major class of services provided by the legislative, judicial, and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole. This class includes administrative services provided by a specific department in support of services properly includable in another major class.
- **Public Safety:**
 Class of services relating to protection of persons and property and prevention of injury or damage to same; including police, fire inspection, and the support of these services.
- **Utilities:**
 Class of services provided to achieve a satisfactory living environment for the community and the individual such as water, sewer, storm drain, solid waste, engineering, and cemetery.
- **Transportation:**
 This is a major class of services for the safe and adequate flow of vehicles and pedestrians.
- **Economic Environment:**
 A major class of services for the development and improvement in the welfare of the community and individual.
- **Social Services:**
 A major class of services provided for the care, treatment, and control of mental and physical illnesses.
- **Culture and Recreation:**
 Class of services to provide community education, leisure, and sports activities, and to recognize historic and festive occasions.
- **Debt Service:**
 Expenditures associated with servicing current principal and interest obligations.
- **Capital Outlay:**
 Expenditures associated with the acquisition of assets over \$5,000 in value.

MAJOR FUNDS

In accordance with GASB, to be deemed a major fund, it must meet the following criteria:

- Total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures (less other financing sources or uses) of that individual governmental or enterprise fund are at least ten percent (10%) of the corresponding total (assets, liabilities, etc.) for all funds of that category or type (i.e., governmental, proprietary, or fiduciary); and
- Total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures (less other financing sources or uses) of that individual governmental or enterprise fund are five percent (5%) of the corresponding total for all governmental and enterprise funds combined; or
- Any other governmental or enterprise fund the government's officials believe is particularly important.

Using 2023-2024 budget figures, a test for major funds was performed and the following funds qualify as Major Funds:

- Governmental Funds
 - a. General Fund (001)
 - b. Street Reserves Fund (311)
- Proprietary Funds (Business Type)
 - a. Water Fund (401)
 - b. Sewer Fund (403)
 - c. Solid Waste Fund (404)
 - d. Storm Drain Fund (410)

Statements have been prepared with 2023-2024 budget figures and individually show the major funds.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - MAJOR FUNDS
BUDGET FOR 2023-2024

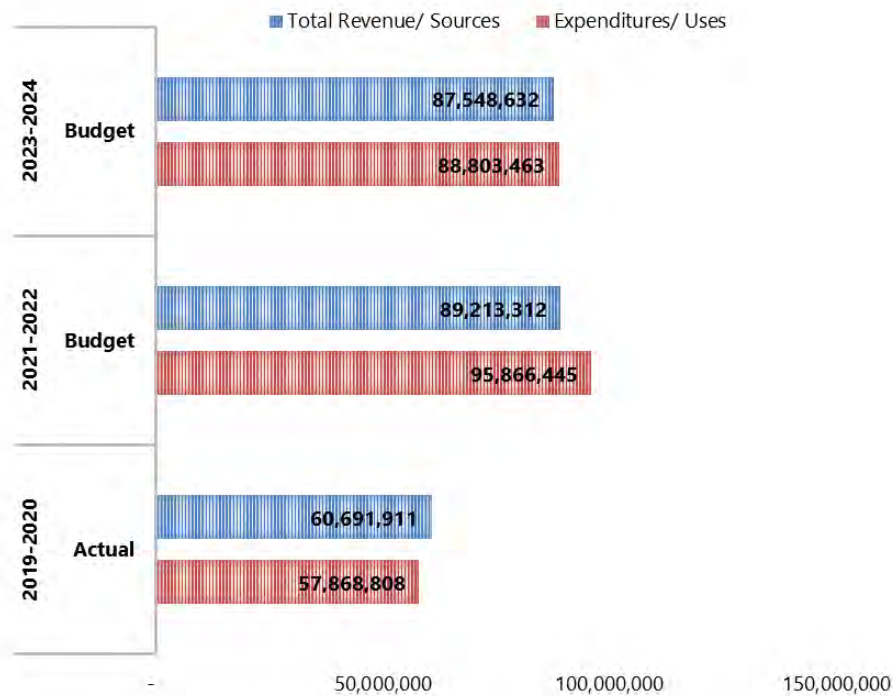
	Major Fund General Fund	Major Fund Street Reserve Fund	Non-Major Governmental Funds	Total
Revenues				
Taxes	\$ 21,642,436	\$ -	\$ 2,735,000	\$ 24,377,436
Licenses and Permits	1,309,960	-	50,446	1,360,406
Intergovernmental	1,778,454	5,515,000	13,740,659	21,034,113
Charges for Services	1,704,350	-	354,000	2,058,350
Fines and Forfeitures	69,500	-	-	69,500
Interest and Other Earnings	441,300	-	317,578	758,878
Total Revenues	26,946,000	5,515,000	17,197,683	49,658,683
Expenditures				
Current:				
General Government	8,504,638	-	-	8,504,638
Public Safety	9,443,531	-	101,160	9,544,691
Utilities	87,446	-	-	87,446
Transportation	992,373	-	2,495,071	3,487,444
Economic Environment	2,596,268	-	803,926	3,400,194
Social Services	949,796	-	-	949,796
Culture and Recreation	3,140,127	-	223,800	3,363,927
Debt Service:	-	-	2,372,940	2,372,940
Capital Outlay	-	6,580,000	19,316,892	25,896,892
Total Expenditures	25,714,179	6,580,000	25,313,789	57,607,968
<i>Excess of Revenues Over (Under) Expenditures</i>	1,231,821	(1,065,000)	(8,116,106)	(7,949,285)
Other Financing Sources (Uses)				
Transfers In	-	1,077,000	5,428,753	6,505,753
Transfers Out	(4,365,753)	-	(2,140,000)	(6,505,753)
Bond Proceeds	-	-	4,650,000	4,650,000
Total Other Financing Sources and Uses	(4,365,753)	1,077,000	7,938,753	4,650,000
<i>Net Change in Fund Balances</i>	(3,133,932)	12,000	(177,353)	(3,299,285)
<i>Fund Balances Beginning of Year</i>	5,206,933	123,404	5,484,093	10,814,430
Fund Balances End of Year	\$ 2,073,001	\$ 135,404	\$ 5,306,740	\$ 7,515,145

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS - MAJOR FUNDS
BUDGET FOR 2023-2024

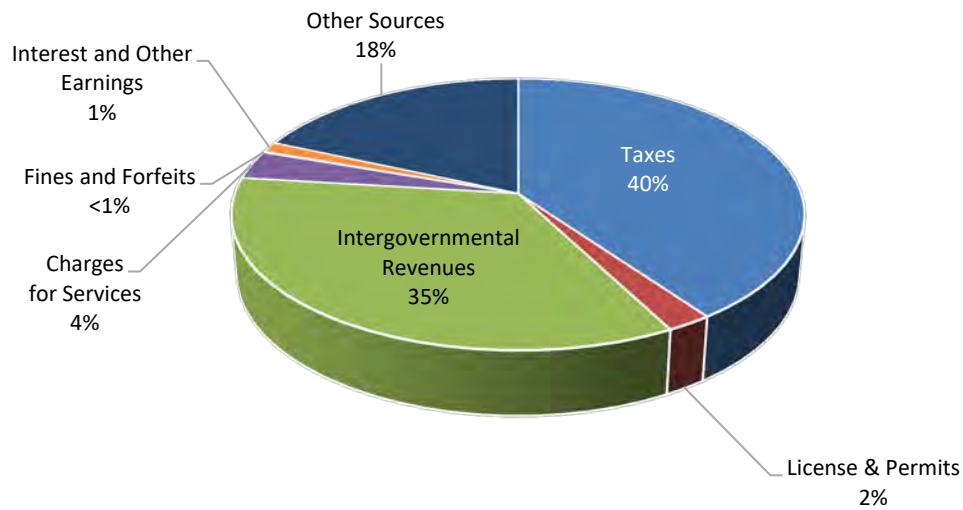
	Business-type Activities Enterprise Funds				
	Water	Sewer	Solid Waste	Storm Drain	Total
Operating Revenues:					
Charges for Services	\$ 4,743,670	\$ 10,148,833	\$ 6,795,094	\$ 4,386,479	\$ 26,074,076
Intergovernmental	-	-	-	-	-
Other Operating Revenues	56,000	53,300	54,420	26,000	189,720
Total Operating Revenues	4,799,670	10,202,133	6,849,514	4,412,479	26,263,796
Operating Expenses:					
Salaries & Wages	1,347,455	1,067,537	1,564,567	1,409,735	5,389,294
Benefits	637,038	475,914	729,318	650,479	2,492,749
Supplies	207,310	69,930	264,860	74,390	616,490
Services	1,475,883	4,241,116	4,320,420	1,161,128	11,198,547
Depreciation	1,264,820	2,483,912	269,840	974,090	4,992,662
Total Operating Expenses	4,932,506	8,338,409	7,149,005	4,269,822	24,689,742
Operating Income (Loss)	(132,836)	1,863,724	(299,491)	142,657	1,574,054
Nonoperating Revenues (Expenses):					
Interest Expense	(15,748)	(15,448)	(24,277)	(13,241)	(68,714)
Other Nonoperating Revenue (Expenses)	280,000	151,000	21,400	18,000	470,400
Total Nonoperating Revenue (Expenses)	264,252	135,552	(2,877)	4,759	401,686
Income (loss) Before Contributions	131,416	1,999,276	(302,368)	147,416	1,975,740
Capital Contributions	880,000	1,800,000	-	300,000	2,980,000
Change in Net Position	1,011,416	3,799,276	(302,368)	447,416	4,955,740
Total Net Position Beginning of	24,572,863	40,921,247	4,103,797	20,768,074	90,365,981
Total Net Position End of Year	\$ 25,584,279	\$ 44,720,523	\$ 3,801,429	\$ 21,215,490	\$ 95,321,721

TOTAL ALL FUNDS

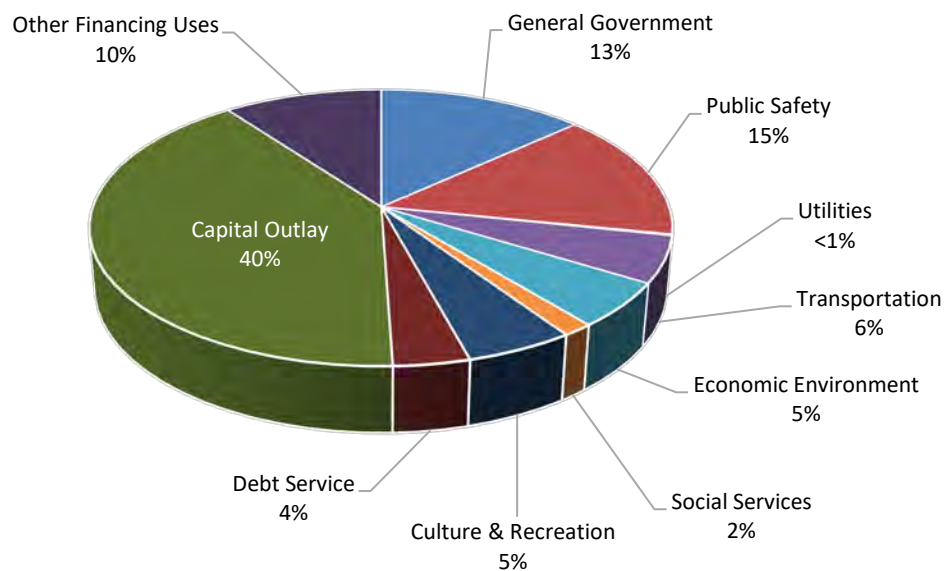
	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Governmental Revenues	\$ 38,203,728	\$ 63,555,633	\$ 60,814,436
Proprietary Revenues	22,488,183	25,657,679	26,734,196
Total Revenue/ Sources	60,691,911	89,213,312	87,548,632
Governmental Expenditures	39,031,681	72,347,620	64,113,721
Proprietary Expenses	18,837,127	23,518,825	24,689,742
Expenditures/ Uses	57,868,808	95,866,445	88,803,463
Net Increase (Decrease)	2,823,103	(6,653,133)	(1,254,831)
Fund Balance/Equity - Beginning	91,322,107	97,748,758	99,837,193
Increase in Contributed Capital	3,525,143	1,980,000	2,980,000
Prior Year Adjustment/Beg Balance Adj	78,405	6,761,568	1,343,218
Fund Balance/Equity - Ending	\$ 97,748,758	\$ 99,837,193	\$ 102,836,866



2023-2024 Estimated Financial Sources Governmental Funds



2023-2024 Estimated Uses Governmental Funds



Governmental Funds
2019-2024 Summary of Estimated Financial Sources and Uses

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget*
Financial Sources:						
Taxes	\$18,052,713	\$ 19,047,875	\$21,642,436	\$2,019,537	\$1,930,000	\$ 2,735,000
License & Permits	1,241,596	1,286,578	1,309,960	40,750	45,280	50,446
Intergovernmental Revenues	2,350,432	12,605,485	1,778,454	1,149,497	875,743	812,335
Charges for Services	2,092,605	1,480,110	1,704,350	492,500	710,000	340,000
Fines and Forfeits	125,920	90,600	69,500	463	-	-
Interest and Other Earnings	629,570	354,000	441,300	125,985	24,100	200,900
Other Sources	202,730	727,110	-	1,592,538	1,658,780	1,967,000
Total Financial Sources	24,695,566	35,591,758	26,946,000	5,421,270	5,243,903	6,105,681
Expenditures:						
General Government	6,486,133	7,793,802	8,504,638	-	-	-
Public Safety	7,923,752	8,667,026	9,443,531	41,865	60,845	101,160
Utilities	182,858	220,226	87,446	-	-	-
Transportation	1,559,868	10,473,358	992,373	2,589,965	2,399,866	2,495,071
Economic Environment	2,145,905	2,757,625	2,596,268	256,408	881,276	803,926
Social Services	992,382	1,250,285	949,796	-	-	-
Culture & Recreation	2,465,998	2,428,403	3,140,127	147,775	187,510	223,800
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	17,281	6,745	-
Other Financing Uses	3,783,381	3,614,171	4,365,753	2,237,629	6,754,000	2,140,000
Total Use of Resources	25,540,277	37,204,896	30,079,932	5,290,923	10,290,242	5,763,957
Net Increase (Decrease) in Fund Balance	(844,711)	(1,613,138)	(3,133,932)	130,347	(5,046,339)	341,724
Fund Balance - Beginning	4,957,641	4,112,930	4,536,352	4,218,315	4,348,662	2,280,039
*Prior Year Adjustment/Beg Balan	-	2,036,560	670,581	-	2,977,716	470,300
Fund Balance -Ending	\$ 4,112,930	\$ 4,536,352	\$ 2,073,001	\$4,348,662	\$ 2,280,039	\$ 3,092,063

*Mid-Year Adjustments for adjusting Beginning Balance to Actual

Debt Service Funds			Capital Funds			Total Governmental Funds		
2019-2020	2021-2022	2023-2024	2019-2020	2021-2022	2023-2024	2019-2020	2021-2022	2023-2024
Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$20,072,250	\$20,977,875	\$ 24,377,436
-	-	-	-	-	-	1,282,346	1,331,858	1,360,406
-	-	-	3,107,715	7,903,593	18,443,324	6,607,644	21,384,821	21,034,113
-	-	-	7,200	6,000	14,000	2,592,305	2,196,110	2,058,350
-	-	-	-	-	-	126,383	90,600	69,500
1,245	1,000	500	67,780	2,600	116,178	824,580	381,700	758,878
2,387,505	3,596,693	2,373,963	2,515,447	11,210,086	6,814,790	6,698,220	17,192,669	11,155,753
2,388,750	3,597,693	2,374,463	5,698,142	19,122,279	25,388,292	38,203,728	63,555,633	60,814,436
-	-	-	-	-	-	6,486,133	7,793,802	8,504,638
-	-	-	-	-	-	7,965,617	8,727,871	9,544,691
-	-	-	-	-	-	182,858	220,226	87,446
-	-	-	-	-	-	4,149,833	12,873,224	3,487,444
-	-	-	-	-	-	2,402,313	3,638,901	3,400,194
-	-	-	-	-	-	992,382	1,250,285	949,796
-	-	-	-	-	-	2,613,773	2,615,913	3,363,927
2,388,904	3,591,666	2,372,940	-	-	-	2,388,904	3,591,666	2,372,940
-	-	-	5,602,682	21,260,816	25,896,892	5,619,963	21,267,561	25,896,892
-	-	-	208,895	-	-	6,229,905	10,368,171	6,505,753
2,388,904	3,591,666	2,372,940	5,811,577	21,260,816	25,896,892	39,031,681	72,347,620	64,113,721
(154)	6,027	1,523	(113,435)	(2,138,537)	(508,600)	(827,953)	(8,791,987)	(3,299,285)
16,338	16,184	11,661	3,138,890	3,023,855	2,643,160	12,331,184	11,501,631	9,471,212
-	(10,550)	-	(1,600)	1,757,842	202,337	(1,600)	6,761,568	1,343,218
\$ 16,184	\$ 11,661	\$ 13,184	\$ 3,023,855	\$ 2,643,160	\$ 2,336,897	\$ 11,501,631	\$ 9,471,212	\$ 7,515,145

*Mid-Year Adjustments for adjusting Beginning Balance to Actual

PROPRIETARY (BUSINESS TYPE) FUNDS

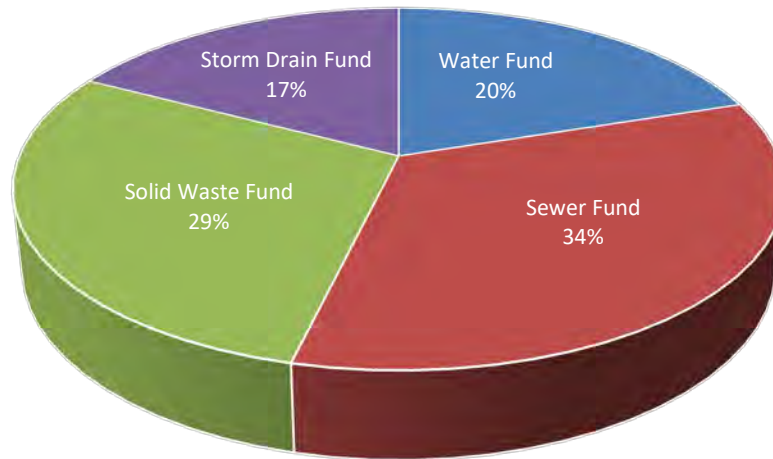
Proprietary funds are managed on a different basis than the general governmental services. Since such business provides new income directly to the fund in the form of charges for services, there is additional revenue to support those additional expenses. Therefore, the management of these funds is not focused on line items of revenue and expenses, but rather the "bottom line" of whether expenses are supported by revenue. It is also necessary to build capital reserves to fund necessary capital improvements to support the programs. These balances create the working capital in each fund. In simple terms, "working capital" is similar to fund balance and is the result of all transactions during the year. An increase in working capital indicates expenses are less than revenues.

Unlike private sector enterprises, a city cannot make a profit. Therefore, working capital should not grow or decline and expenses and revenues should balance, however, working capital should accumulate to a level sufficient for at least three purposes:

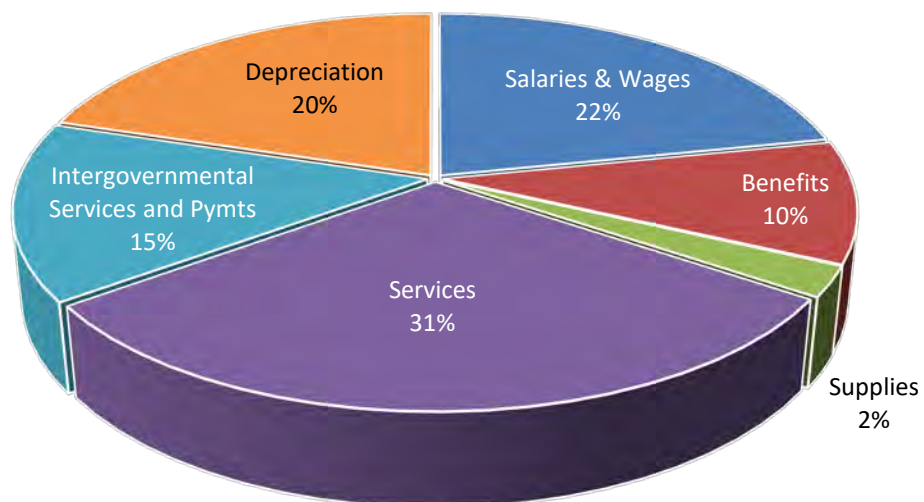
1. Provide a cushion or a contingency for unforeseen needs and emergencies.
2. Provide adequate security for long-term debt.
3. Allow for a capital development program to reduce the need for borrowing to maintain or improve current infrastructure

The following graphs represent the City's Proprietary (Business Type) Funds:

2023-2024 Estimated Operating Expenses Enterprise Funds



2023-2024 Expenditures by Object Enterprise Funds



Enterprise Funds**2019-2024 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings**

(For Budgetary Purposes Only)

	Water Fund			Sewer Fund		
	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Operating Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	3,965,808	3,953,630	4,743,670	8,530,966	8,738,340	10,148,833
Other Operating Revenue	4,176	41,798	56,000	3,024	20,000	53,300
Total Operating Revenues	3,969,984	3,995,428	4,799,670	8,533,990	8,758,340	10,202,133
Operating Expenses						
Salaries & Wages	1,019,715	1,250,660	1,347,455	866,156	980,530	1,067,537
Benefits	455,519	595,728	637,038	371,522	447,105	475,914
Supplies	141,247	192,551	207,310	68,562	51,951	69,930
Services	989,917	1,330,801	1,475,883	1,317,576	4,192,121	2,388,736
Intergovernmental Services and Pymt	50	-	-	1,387,915	-	1,852,380
Depreciation	1,276,915	1,256,410	1,264,820	2,465,308	2,597,362	2,483,912
Total Operating Expenses	3,883,363	4,626,150	4,932,506	6,477,039	8,269,069	8,338,409
Operating Income (Loss)	86,621	(630,722)	(132,836)	2,056,951	489,271	1,863,724
Non- Operating Sources and (Uses)						
Interest Earnings	406,551	77,520	80,000	403,227	140,000	144,000
Interest Expenses	-	(17,085)	(15,748)	(505,115)	(536,735)	(15,448)
Other Nonoperating Revenues (Expe	(21,601)	676,117	200,000	(24,264)	498,717	7,000
Total Non-Operating Sources and (Uses)	384,950	736,552	264,252	(126,152)	101,982	135,552
Net Increase (Decrease)	471,571	105,830	131,416	1,930,799	591,253	1,999,276
Total Net Position Beginning	21,767,924	23,587,033	24,572,863	36,634,235	39,529,994	40,921,247
Increase in Contributed Capital	1,347,538	880,000	880,000	964,960	800,000	1,800,000
Prior Year Adjustment	-	-	-	0	-	-
Net Position Ending	\$ 23,587,033	\$ 24,572,863	\$ 25,584,279	\$ 39,529,994	\$ 40,921,247	\$ 44,720,523

Solid Waste Fund			Storm Drain Fund			Total Enterprise Funds		
2019-2020	2021-2022	2023-2024	2019-2020	2021-2022	2023-2024	2019-2020	2021-2022	2023-2024
Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,335,277	5,747,000	6,795,094	3,644,993	3,731,881	4,386,479	21,477,044	22,170,851	26,074,076
-	40,000	54,420	-	15,600	26,000	7,200	117,398	189,720
5,335,277	5,787,000	6,849,514	3,644,993	3,747,481	4,412,479	21,484,244	22,288,249	26,263,796
1,197,692	1,496,719	1,564,567	1,075,125	1,356,897	1,409,735	4,158,688	5,084,806	5,389,294
508,815	707,321	729,318	444,924	622,176	650,479	1,780,780	2,372,330	2,492,749
173,798	254,779	264,860	55,258	63,584	74,390	438,865	562,865	616,490
1,790,777	3,303,128	2,619,332	548,317	909,289	1,071,128	4,646,587	9,735,339	7,555,079
917,488	-	1,701,088	74,561	-	90,000	2,380,014	-	3,643,468
245,803	253,540	269,840	939,052	1,061,840	974,090	4,927,078	5,169,152	4,992,662
4,834,373	6,015,487	7,149,005	3,137,237	4,013,786	4,269,822	18,332,012	22,924,492	24,689,742
500,904	(228,487)	(299,491)	507,756	(266,305)	142,657	3,152,232	(636,243)	1,574,054
94,594	14,000	14,000	145,432	60,000	10,000	1,049,804	291,520	248,000
-	(26,204)	(24,277)	-	(14,309)	(13,241)	(505,115)	(594,333)	(68,714)
-	780,726	7,400	-	1,122,350	8,000	(45,865)	3,077,910	222,400
94,594	768,522	(2,877)	145,432	1,168,041	4,759	498,824	2,775,097	401,686
595,498	540,035	(302,368)	653,188	901,736	147,416	3,651,056	2,138,854	1,975,740
2,888,259	3,563,762	4,103,797	17,700,505	19,566,338	20,768,074	78,990,923	86,247,127	90,365,981
-	-	-	1,212,645	300,000	300,000	3,525,143	1,980,000	2,980,000
80,005	-	-	-	-	-	80,005	-	-
\$ 3,563,762	\$ 4,103,797	\$ 3,801,429	\$ 19,566,338	\$ 20,768,074	\$ 21,215,490	\$ 86,247,127	\$ 90,365,981	\$ 95,321,721

CITY OF POULSBO
2023-2024 BUDGET
SUMMARY OF FUND ACTIVITY AND
CHANGES IN FUND BALANCE

FUND	TOTAL RESOURCES			TOTAL APPROPRIATIONS			CHANGE	
	2023 Estimated Beginning Fund Balance	2023-2024 Estimated Revenue/ Other Financing Sources	2023-2024 Estimated Total Resources	2023-2024 Projected Expenditures/Ex penses/Other Financing Uses	2024 Projected Ending Fund Balance	2023-2024 Total Projected Appropriations	Change in Fund Balance Inc (Dec)	% of change
001 General Fund	5,206,933	26,946,000	32,152,933	30,079,933	2,073,000	32,152,933	(3,133,933)	-60%
Total Current Expense Fund	5,206,933	26,946,000	32,152,933	30,079,933	2,073,000	32,152,933	(3,133,933)	-60%
101 City Streets	67,497	2,508,429	2,575,926	2,495,071	80,855	2,575,926	13,358	20%
110 Trans Benefit Distr	-	180,000	180,000	180,000	-	180,000	-	0%
121 Capital Improvement	1,786,670	1,312,000	3,098,670	1,800,000	1,298,670	3,098,670	(488,000)	-27%
123 Trans Development Fund	233,799	301,000	534,799	125,000	409,799	534,799	176,000	75%
124 Park Development Fund	135,792	42,000	177,792	35,000	142,792	177,792	7,000	5%
125 Affordable Housing Fund	67,210	1,110,000	1,177,210	312,766	864,444	1,177,210	797,234	1186%
131 Historic Dwntrn Poulsbo	86,178	180,700	266,878	223,800	43,078	266,878	(43,100)	-50%
161 Path and Trail Reserve	23,165	2,250	25,415	-	25,415	25,415	2,250	10%
171 Drug Enforcement	32,212	300	32,512	6,000	26,512	32,512	(5,700)	-18%
181 Transient Occup Tax	128,880	406,000	534,880	491,160	43,720	534,880	(85,160)	-66%
191 Police Restricted Funds	188,936	63,002	251,938	95,160	156,778	251,938	(32,158)	-17%
Total Special Revenue Funds	2,750,339	6,105,681	8,856,020	5,763,957	3,092,063	8,856,020	341,724	12%
204 Non-Voted Gen Oblig	11,661	2,374,463	2,386,124	2,372,940	13,184	2,386,124	1,523	13%
Total Debt Service Funds	11,661	2,374,463	2,386,124	2,372,940	13,184	2,386,124	1,523	13%
301 Equipment Acquisition	492,021	301,790	793,811	344,500	449,311	793,811	(42,710)	-9%
302 Park Reserve	244,382	14,095,302	14,339,684	14,242,392	97,292	14,339,684	(147,090)	-60%
310 Neighborhood Streets	205,552	480,000	685,552	680,000	5,552	685,552	(200,000)	-97%
311 Street Reserve	123,404	6,592,000	6,715,404	6,580,000	135,404	6,715,404	12,000	10%
314 Cemetery Reserve	44,658	14,200	58,858	-	58,858	58,858	14,200	32%
331 Facilities Fund	1,735,480	3,905,000	5,640,480	4,050,000	1,590,480	5,640,480	(145,000)	-8%
Total Capital Project Funds	2,845,497	25,388,292	28,233,789	25,896,892	2,336,897	28,233,789	(508,600)	-18%
401 Water System	5,623,065	6,459,670	12,082,735	6,072,706	6,010,029	12,082,735	386,964	7%
403 Sewer System	9,957,929	14,853,133	24,811,062	22,456,158	2,354,904	24,811,062	(7,603,025)	-76%
404 Solid Waste System	1,658,877	6,870,914	8,529,791	7,243,134	1,286,657	8,529,791	(372,220)	-22%
410 Storm Drain System	1,886,942	5,636,729	7,523,671	6,527,414	996,257	7,523,671	(890,685)	-47%
Total Enterprise Funds	19,126,813	33,820,446	52,947,259	42,299,412	10,647,847	52,947,259	(8,478,966)	-44%
TOTALS	29,941,243	94,634,882	124,576,125	106,413,134	18,162,991	124,576,125	(11,778,252)	-39%

*Enterprise Funds Beginning Balances are adjusted for non-cash depreciation

2023-2024 Budget

Summary of Fund Activity and Changes in Fund Balance Detailed:

Changes in Fund Balance more than 10%

General Fund:

It is anticipated to use reserves in 2023-2024, in order to maintain services and provide funding for the increase in activity happening in Poulsbo. The Treasury funds granted to the City are being utilized to support the reinstatement of staff and address the increased work related to growth and the community getting back to service levels prior to the pandemic. The City has reserve balances higher than required by its Financial Management Policy, which allowed the City Council to knowingly utilize the funds to not only maintain but increase service levels enhancing the needs of the community. One-time dollars are being utilized for professional services to update the City's Comprehensive Plan and related functional plans. The city has focused on addressing the needs for resources to be provided supporting mental health and affordable housing by feeding the program with City reserves in the hope of a future fully funded program through grants or funds provided by taxes. Cost of living increases, and contractual obligations continue to increase at a rate higher than revenue projected. As reflected in history the City Council is conservative in the both their revenue and expenditure projections, which has allowed the reserves to grow and anticipate an actual use of reserves to be less than planned. The use anticipated use of reserves will allow the City to be compliant with the Financial Management Policies

Special Revenue Funds:

Changes are primarily in the following funds:

- **City Streets (101):**
The primary source of resources come from taxes generated in the General Fund and transferred to the Fund. The fund balance maintained is minimal, allowing the funds to be utilized for other government services.
- **Capital Improvement (121):**
These are funds generated from Real Estate Excise Taxes. There are capital projects planned in 2023 and 2024 using the funds.
- **Transportation Development (123):**
These are funds generated from traffic impact fees. Reserves are being built for future projects.
- **Affordable Housing (125):**
The fund has new funding of sales tax and reserves are being built for future projects.
- **Historic Downtown Poulsbo Association (HDP - 131):**
These are funds for a delegated Business Improvement Assessment Area (BIAA) supported by member fees. Funds are being utilized to promote local economic growth.
- **Drug Enforcement (171):**
Funds generated from drug seizures are only to be used for drug enforcement. Revenues are not regular and projected. Planned expenditures for drug enforcement are from reserves.

- **Transient Occupancy Tax (181):**

Expenditures are projected using reserves to build promotion for tourist events.

- **Police Restricted (191):**

This fund accounts for the Criminal Justice and Marine Safety Programs.

Debt Service Funds:

These funds are to make debt payments and fees associated with debt. Fund Balances are to remain minimal as transfers for debt are from operational dollars.

Capital Project Funds:

Funds are used for capital projects and capital equipment. The balances will consistently vary depending on projected capital needs. Reserves are built in anticipation for use on large capital projects or equipment.

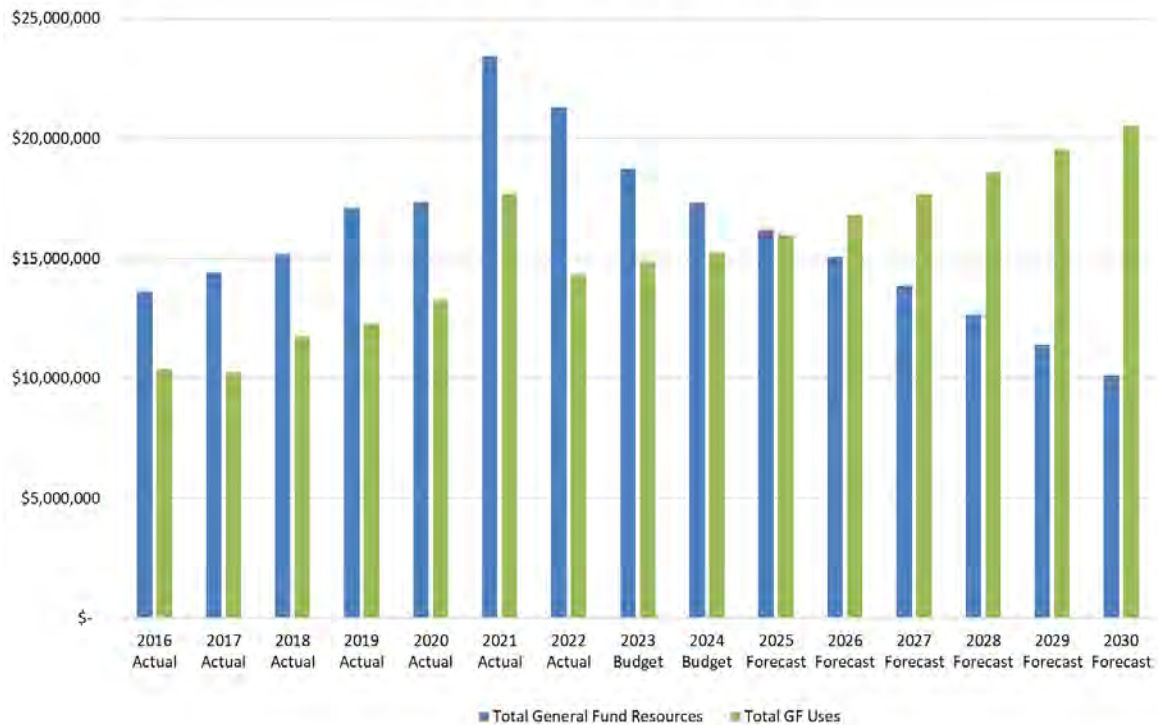
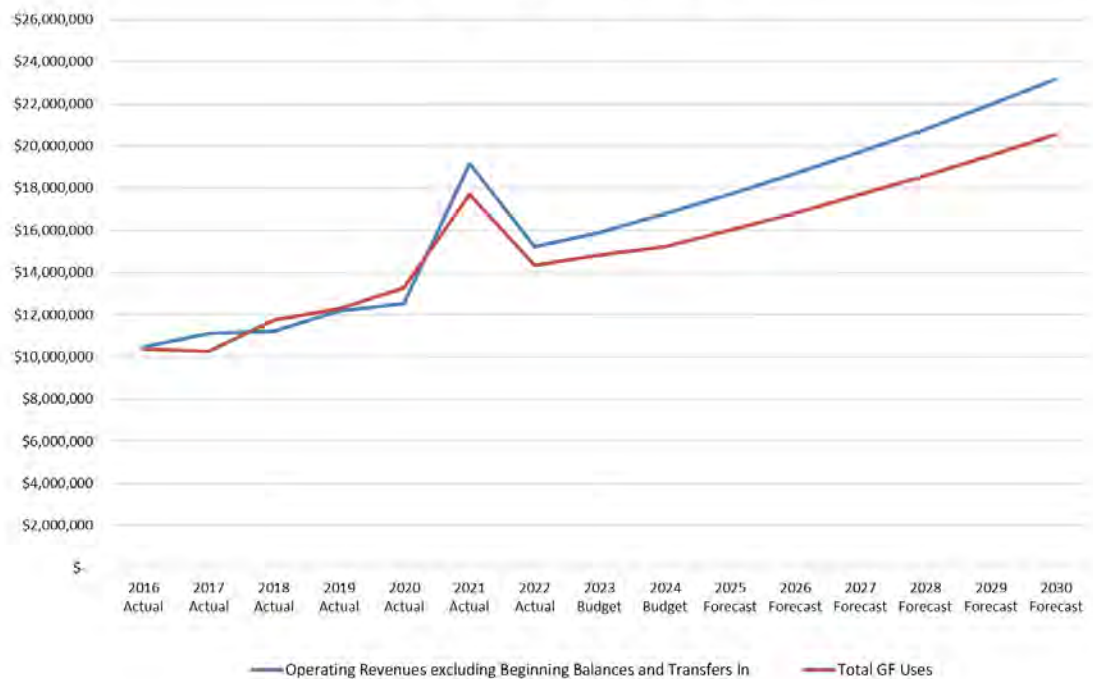
Enterprise Funds:

These funds are to account for the City utility services supported by user fees. The fluctuations in the balances are due to the projected capital projects. The large decreases in Sewer Program (403), Solid Waste Program (403) and Storm Drain (410) are due to large capital projects and equipment anticipated, for the 2023-2024 budget cycle.

Long-Range Outlook:

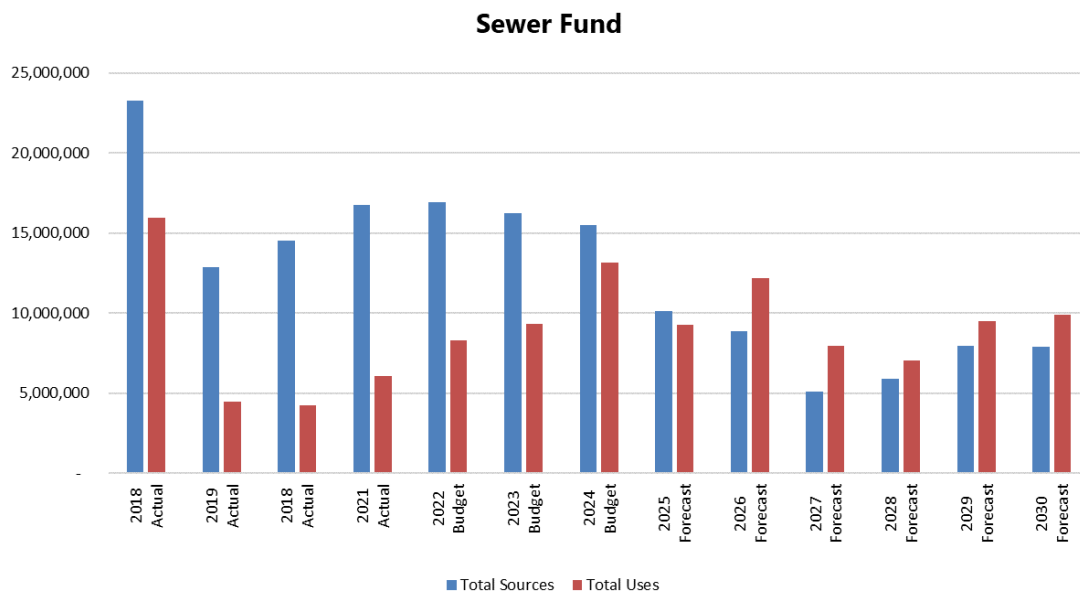
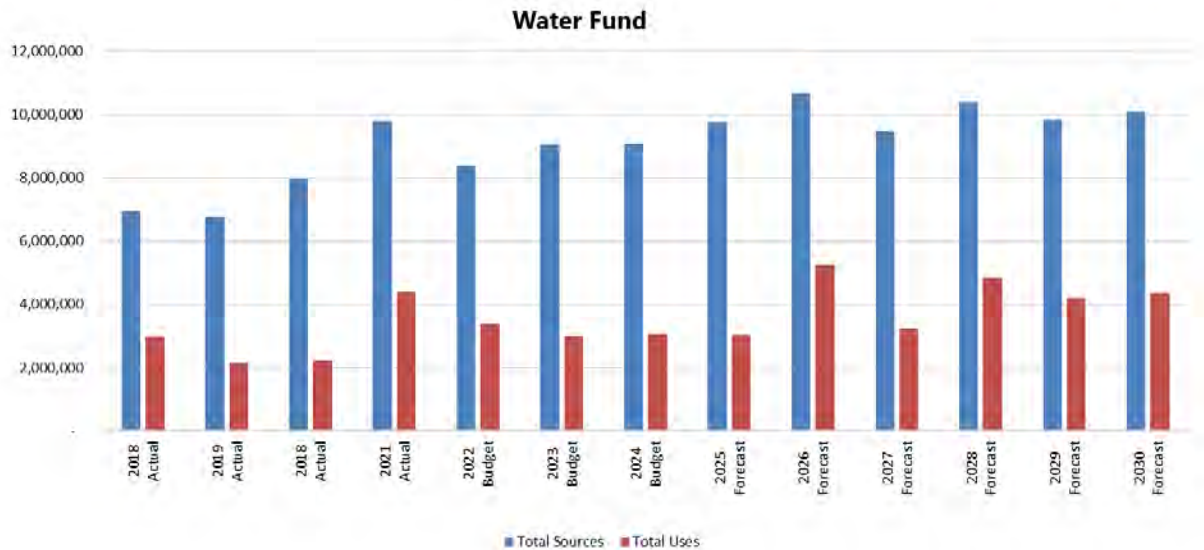
The City is continuing to develop long-range funding plans, with emphasis on the General Fund, the main operating account of the City, and the Enterprise Funds (City Utility Services). The Finance Department works closely with Public Works and Engineering Departments to develop the City's six-year CIP for consistency and reasonably assured funding for future capital needs consistent with the updated functional plans. It is a team effort to balance the need of improvement while maintaining existing services and infrastructure. The City continues to explore new revenue opportunities and increase focus on long-range planning during the budget process and when developing the capital facilities elements of the comprehensive plans.

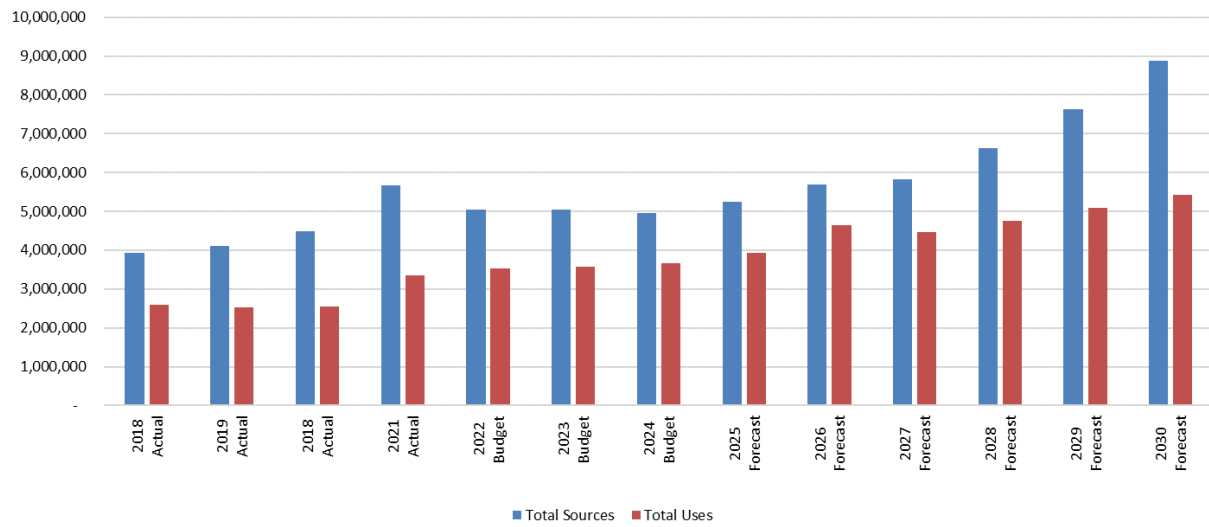
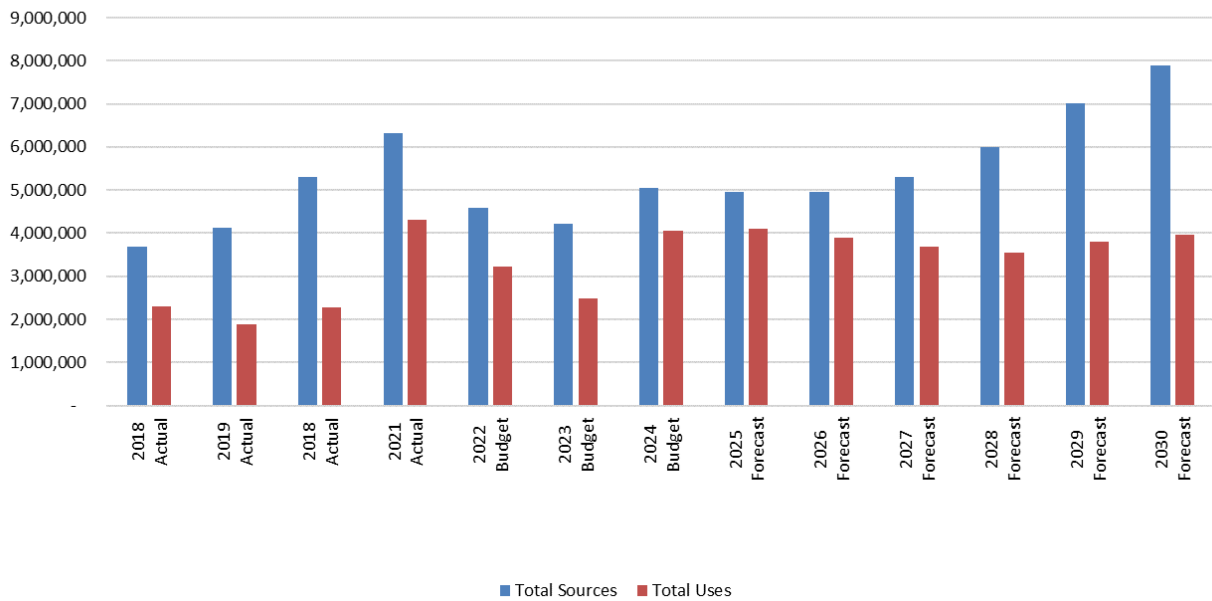
The graphs represent six years of historical data and six years of projections loosely based on historical trends. As displayed on the graphs, the total sources will not cover total uses. It is the City Councils' intention to reduce reserves in 2021 and 2022, to be conservative in the future budget cycles since reserves were greatly impacted by the pandemic. The City Council will continue to regularly review the City's resources and uses with a message to citizens and staff that reductions will immediately be put in place if actual dollars jeopardize the City to not be in compliance with the Financial Management Policies. It is believed that through attrition, future uses will be greatly reduced in three to four years. The City Council continues to review different revenue streams while looking for cost savings to minimize the future use of reserves. The City regulates their fund balances to be consistent with the Financial Management Policy.

General Fund Sources and Uses**General Fund Operating Revenue to Operating Expenditures**

Proprietary Funds:

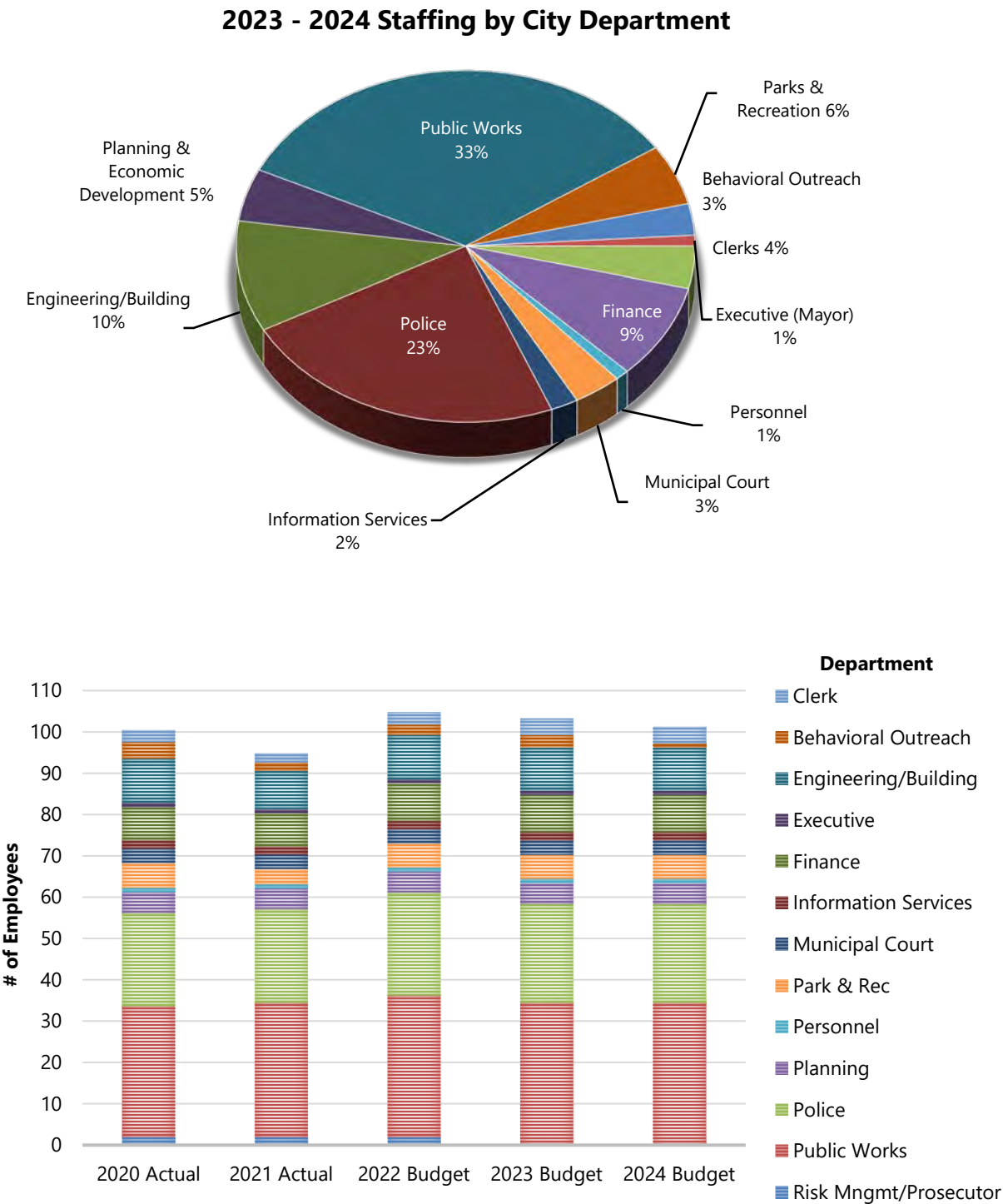
The next four graphs represent a snapshot of long-range funding in the City's four utility funds. They are inclusive of future anticipated debt payments, projects as represented in the City's Improvement Plan and anticipated sources. Utility rates are set to support future capital needs. Capital projects are incorporated into the functional plans for each utility service. Looking ahead, there are several years where uses are more than sources generated. Using reserves built specifically for future capital expenditures is anticipated. The question then becomes timing to execute the projects when reserves have been built to a level supporting funding capital expenditures. In viewing the graphs, it affirms the necessity to spread projects over a longer time frame and issue debt anticipating future revenues to support debt payments. If timelines or pricing of the projects exceed expectations, future rates may need to be increased to support the functions. Rates are regularly reviewed in conjunction with functional plans being updated. The City has several large well projects over the coming years which will utilize reserves built through rates for this purpose. The City is in the process of updating rates supporting the sewer fund to address large capital improvements made at the treatment plant, of which the City must share in the costs.



Solid Waste Fund**Storm Drain Fund**

City Staffing

A significant part, 29% of the City’s operating budget (net of transfers), is funding for employees who in turn provide services to our citizens. The following graphs identify full-time equivalent (FTE) positions by department along with a detailed breakdown by department and title.



Staffing Levels by Department and Title

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Behavioral Health Outreach	4.00	2.00	1.50	2.00	-
Behavioral Outreach Prgm Mgr	1.00	1.00	-	-	-
Navigator/Community Support Specialist	3.00	1.00	1.50	2.00	-
Housing, Health, Human Services	-	-	1.00	1.50	1.50
HHH Director	-	-	1.00	1.00	1.00
Office Clerk	-	-	-	0.50	0.50
Clerk	2.83	2.25	3.00	4.00	4.00
Admin Services Mgr/City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.83	0.25	1.00	2.00	2.00
Engineering/Building	10.74	9.25	10.75	11.00	11.00
Engineering Director	0.44	0.75	0.75	0.50	0.50
City Engineer	0.55	-	-	1.00	1.00
Contract Administrator	1.00	1.00	-	-	-
Transportation Engineer	1.00	1.00	1.00	1.00	1.00
Sr Engineering Tech	-	-	1.00	1.00	1.00
Development Review Eng	2.00	1.00	1.00	1.00	1.00
Sr Field Inspector	2.00	2.00	2.00	2.00	2.00
Building Permit Specialist	1.00	1.00	1.00	1.00	1.00
Capital Projects Const. Mgr	0.33	-	1.00	-	-
Senior Contract Administrator	1.00	1.00	1.00	1.00	1.00
Office Clerk	-	-	-	0.50	0.50
Building Inspector II	1.42	1.50	2.00	2.00	2.00
Executive	1.00	1.00	1.00	1.00	1.00
Mayor	1.00	1.00	1.00	1.00	1.00
Finance	7.89	8.17	9.00	9.00	9.00
Finance Director/Asst City Admin	1.00	1.00	1.00	1.00	1.00
Accounting Manager	0.89	-	-	-	-
Senior Accountant	1.00	2.00	2.00	2.00	2.00
Accounting Technician	3.00	3.00	3.00	3.00	3.00
Accounting Clerk	2.00	2.17	3.00	3.00	3.00
Information Services	2.00	2.00	2.00	2.00	2.00
IS Manager	1.00	1.00	1.00	1.00	1.00
IS Senior Systems Administrator	1.00	1.00	1.00	1.00	1.00
Municipal Court	3.52	3.52	3.52	3.52	3.52
Judge	0.52	0.52	0.52	0.52	0.52
Court Administrator	1.00	1.00	1.00	1.00	1.00
Judicial Specialist	2.00	2.00	2.00	2.00	2.00
Park & Rec	6.04	3.63	5.75	5.75	5.75
Park & Recreation Director	1.40	1.00	1.00	1.00	1.00
Special Events Coordinator	-	-	1.00	1.00	1.00
Recreation/Parks Programmer	1.50	1.25	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Preschool Coordinator	0.56	-	-	-	-
Preschool Assistant	0.38	-	-	-	-
Administrative Support Clerk	1.20	0.38	0.75	0.75	0.75

Staffing Levels by Department and Title

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Personnel	1.00	1.00	1.00	1.00	1.00
Human Resources Dir	1.00	1.00	1.00	1.00	1.00
Planning	5.00	5.00	5.00	5.00	5.00
Planning Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	2.00	2.00
Associate Planner	2.00	2.00	2.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Police	22.58	22.66	25.00	25.00	25.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	-	0.50	2.00	2.00	2.00
Deputy Police Chief	1.00	1.00	-	-	-
Sergeant	3.00	3.33	4.00	4.00	4.00
Patrol Officer	12.00	12.33	12.00	12.00	12.00
Detective	2.00	2.00	2.00	2.00	2.00
Administrative Svcs Manager	1.00	1.00	1.00	1.00	1.00
Police Administrative Specialist	1.75	1.25	1.50	1.50	1.50
Evidence Room Mgr	0.25	0.25	0.50	0.50	0.50
Behavioral Health Navigator	-	-	1.00	1.00	1.00
Community Svcs Officer	0.58	-	-	-	-
Public Works	31.72	32.56	34.25	36.50	36.50
PW Superintendent	1.00	1.00	1.00	1.00	1.00
Asst. PW Superintendent	1.00	1.00	1.00	1.00	1.00
Public Works Director	0.15	0.25	0.25	0.50	0.50
City Engineer	0.45	-	-	-	-
Civil Engineer	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00	1.00
Foreman	2.00	2.00	2.00	2.00	2.00
Engineering Tech Sr	1.00	1.00	1.00	1.00	1.00
Maintenance Tech Sr	12.00	12.00	12.00	12.00	12.00
Maintenance Technician	4.00	4.96	5.00	6.00	6.00
Custodian	1.50	1.21	2.00	2.00	2.00
Grounds Maintenance Tech I	0.62	0.64	1.00	1.00	1.00
Grounds Maintenance Tech II	2.00	2.00	2.00	2.00	2.00
Maintenance Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic Assistant	-	0.50	1.00	1.00	1.00
Building Mechanic	1.00	1.00	1.00	1.00	1.00
Water Quality Maintenance Tech	1.00	1.00	1.00	1.00	1.00
Risk Mgmt/Prosecutor	2.00	2.00	2.00	-	-
Risk Mgmt/Prosecutor	1.00	1.00	1.00	-	-
Legal Assistant	1.00	1.00	1.00	-	-
TOTAL FTE	100.32	95.04	104.77	107.27	105.27

Highlighted Staffing Changes

Prior year actual numbers reflect the actual filled FTE staffing. Although budget capacity may have been provided for vacant positions, actual positions filled are presented.

The rising costs of wages and benefits continue to challenge operating budgets. Increasing activity in the City has established the need for additional staffing to maintain levels of service as well as maintain services compliant with increasing legal mandates.

In 2023-2024 approved FTE changes and reorganization are as follows:

- The Behavioral Health program works in collaboration with the local fire districts. Much of the program is grant-dependent. As grant funds are not secured funding beyond 2023, the positions are not allocated in 2024. The proposed plan is for the fire districts to obtain funding in future years and take ownership of the employees and programs.
- The Housing, Health and Human Services Department is a new program to the City. A part time Office Clerk is being added in 2023 and 2024 to provide administrative support to the Director.
- The City Clerks Department increased by an FTE to support the increasing public records requests and will be taking over the function of backing up the Human Resources Department and providing continuity for the department.
- The Engineering Department added a part-time Office Clerk providing support for the growing number of City projects.
- A new Maintenance Technician position was added to the Public Works Department providing additional support to the streets function. With several new developments occurring in the City the number of streets has increased and needed the additional resources to provide continued maintenance.

Capital Improvement Summary: **Projects planned in 2023-2024**

Although the CIP section of this document lists projects anticipated for the next six years, the following is a summary of the projects planned in 2023 and 2024. Complete project details are included in Section 9 – City Improvement Plan. These projects have been incorporated into the budget and are listed with their appropriate funding sources.

General Purpose Projects

Public Works Complex Relocation Phase II

Phase 2 relocation of the Public Works complex to move the Mechanic, Vehicle, Streets, and Sign shops to 22125 Viking.

<i>PW Complex Relocation Phase II</i>	2023	2024
Land/Right of Way	350,000	-
Design		-
Construction	5,000,000	-
Total	5,350,000	-

Funding Source:

Non-Voted Bonds

Lease/Sale

Impact on Operating Budget:

No impact to future operating budgets.

Park Projects

Muriel Iverson Williams Waterfront Park

The Muriel Iverson Williams Waterfront Park is the crown jewel of Poulsbo's parks. Located on Liberty Bay, this park hosts many residents and visitors as they walk through historic downtown Poulsbo. The park has gone under renovation over the past 6 years, including new restrooms, benches, pavilion upgrades, sidewalks, and sod. This project will finish off renovations by replacing the picnicking area at the sound end of the park with removal of the concrete tables, new sidewalks, landscaping and modern picnic tables.

<i>Muriel Iverson Williams Waterfront Park</i>	2023	2024
Land/Right of Way		
Design		
Construction	85,000	
Total	85,000	-

Funding Source:

City Reserves

Impact on Operating Budget:

No impact to future operating budgets.

Play for All at Raab Park

Play for All at Raab Park is a community effort to build an inclusive playground in Poulsbo.

<i>Play for All Raab Park</i>	2023	2024
Land/Right of Way		
Design	68,000	
Construction	1,017,496	
Total	1,085,496	-

Funding Source:

A combination of state and federal grants, City Reserves, and Donations are anticipated to fund this project.

Impact on Operating Budget:

An annual amount of \$500 in 2023 and \$750 in subsequent years is the estimated future operating budget impact for this project.

Poulsbo Event & Recreation Center

Acquisition, planning, design and construction of the Poulsbo Events and Recreation Center (PERC), which will be located on city owned property at College Marketplace. Current plans include a phased approach to construction, with a fields first approach designation for Phase I to be completed in 2034/24, Phase II being a fieldhouse/gym with meeting space, and Phase III to be a outdoor pool.

<i>Poulsbo Event & Recreation Center</i>	2023	2024
Land/Right of Way		
Design	1,200,000	
Construction		10,800,000
Total	1,200,000	10,800,000

Funding Source:

Debt payments to be reimbursed by Kitsap County

Impact on Operating Budget:

There will be maintenance impact on future operating budgets, with \$1,500,000 anticipated in 2027.

Poulsbo Skate Park

A new Skate Park in Poulsbo would be used by residents and would be a destination for visitors to Poulsbo. The existing park is 20 years old and in need of updating.

<i>Poulsbo Skate Park</i>	2023	2024
Land/Right of Way		
Design		20,000
Construction		
Total	-	20,000

Funding Source:

City Reserves

Impact on Operating Budget:

Future Impact on operational budgets will be approximately \$500 per year.

Rotary Morrow Community Park

This 1.2-acre passive park will be built around the natural landscape using existing trees and fauna. Plans call for benches, playground equipment, games tables, trails, and a shared use path.

<i>Rotary Morrow Community Park</i>	2023	2024
Land/Right of Way	8,313	
Design		
Construction	203,583	
Total	211,896	-

Funding Source:

State grants and City Reserves

Impact on Operating Budget:

Future Impact on operational budgets will be approximately \$500 per year.

Waterfront Boardwalk

In 2022, an inspection of the Waterfront Boardwalk was completed to ensure its immediate and long-term safety/viability. The results of that inspection provided the City of Poulsbo with a cost estimate to complete high priority repairs to bring the structure up to current safety standards.

<i>Waterfront Boardwalk</i>	2023	2024
Land/Right of Way		
Design		78,500
Construction		721,500
Total	-	800,000

Funding Source:

Non-Voted Bonds

Impact on Operating Budget:

Future Impact on operational budgets will be approximately \$300 per year.

Nelson Park Roof

Replacement of the roof on the Nelson Park Caretaker Home.

<i>Nelson Park Roof</i>	2023	2024
Land/Right of Way		
Design		
Construction		40,000
Total	-	40,000

Funding Source:

City Reserves

Impact on Operating Budget:

No impact is anticipated on future operating budget.

Raab Park Caretaker

Replace the existing 1970 Double Wide Mobile Home that serves as a Caretakers residence. Delivery time is approximately 15 months from time of order.

<i>Raab Park Caretaker</i>	2023	2024
Land/Right of Way		
Design		
Construction	200,000	
Total	200,000	-

Funding Source:

City Reserves

Impact on Operating Budget:

No impact is anticipated on future operating budget.

Transportation Projects

3rd Avenue (Moe to Hostmark)

Currently this section of 3rd Avenue (Moe to Hostmark) does not have sidewalks and the road condition consists of poor subgrade. This project will install approximately 775-feet of sidewalks, curbs, gutters and parking strip.

<i>3rd Avenue (Moe to Hostmark)</i>	2023	2024
Land/Right of Way		
Design	160,000	
Construction		700,000
Total	160,000	700,000

Funding Source:

Federal grants and City Reserves

Impact on Operating Budget:

There will be no additional impacts to the operating budget.

ADA Curb Ramp Upgrades

Project includes various improvements to pedestrian facilities located within the City right of way necessary to bring these facilities into compliance with ADA standards. The ADA transition plan will be the basis for prioritizing projects.

<i>ADA Curb Ramp Upgrades</i>	2023	2024
Land/Right of Way		
Design	50,000	
Construction	550,000	
Total	600,000	-

Funding Source:

State grant

Impact on Operating Budget:

There will be no additional impacts to the operating budget.

Front Street Restoration

The project will be combined with the Water Replacement Project. Project will include raised crosswalks.

<i>Front Street Restoration</i>	2023	2024
Land/Right of Way		
Design		150,000
Construction		
Total	-	150,000

Funding Source:

Real Estate Excise Tax

Impact on Operating Budget:

There will be no additional impacts to the operating budget.

Liberty Bay Waterfront Trail

This project will create a pedestrian/bicycle trail along the shoreline from Legion Park to Liberty Bay Auto dealership.

<i>Liberty Bay Waterfront Trail</i>	2023	2024
Land/Right of Way		
Design		330,000
Construction		
Total	-	330,000

Funding Source:

City Reserves

Impact on Operating Budget:

There will be no additional impacts to the operating budget.

Local Neighborhood Road Maintenance Program

The annual road maintenance program identifies activities that preserve the local roads including pavement repairs and pavement overlays.

<i>Local Neighborhood Road Maintenance Plan</i>	2023	2024
Land/Right of Way		
Design		
Construction	150,000	150,000
Total	150,000	150,000

Funding Source:

City Reserves

Impact on Operating Budget:

These are improvements to existing roads. There will not be any impacts to the operating budget.

Noll Road Improvements Phase III

A project, spanning over several years, which will include purchase of ROWs for a new route to enter SR 305; a main thoroughfare through the City.

<i>Noll Road Improvements - Phase III Roadway</i>	2023	2024
Land/Right of Way	300,000	250,000
Design	125,000	
Construction	875,000	3,020,000
Total	1,300,000	3,270,000

Funding Source:

City Impact Fees, Federal and State Grants, Non-Voted Bonds, REET, and City Reserves

Impact on Operating Budget:

There will be additional impact of approximately \$302,000 per year for future debt payments. Maintenance of artwork and roundabout will have additional costs. A new FTE position will be explored in the future.

Water Projects

3rd Avenue Water

Install 8" water main on 3rd Ave NE between Moe St and Hostmark St with new water services, approximately 830 ft.

<i>3rd Avenue Water</i>	2023	2024
Land/Right of Way		
Design	40,000	
Construction	460,000	
Total	500,000	-

Funding Source:

Water Reserves

Impact on Operating Budget:

This is a capital upgrade project requiring no additional operating dollars.

Front Street Water Main Replacement

This project will replace the old cast iron water main with a ductile iron water main along Front Street between Jensen and 4th Ave.

<i>Front Street Water Main Replacement</i>	2023	2024
Land/Right of Way		
Design		50,000
Construction		450,000
Total	-	500,000

Funding Source:

Water Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Noll Road Water Improvements

Water system improvements associated with the City's Noll Road Improvement Project.

<i>Noll Road Water Improvements</i>	2023	2024
Land/Right of Way		
Design	20,000	
Construction		60,000
Total	20,000	60,000

Funding Source:

Water Reserves

Impact on Operating Budget:

This is a capital upgrade project requiring no additional operating dollars.

Sewer Projects

3rd Avenue Sewer

Relocate the existing Sanitary Sewer Main to the 3rd Ave roadway section. Replace with 800 LF of 8" PVC Sewer Pipe.

<i>3rd Avenue Sewer</i>	2023	2024
Land/Right of Way		
Design	20,000	
Construction	280,000	
Total	300,000	-

Funding Source:

Water Reserves

Impact on Operating Budget:

This is a capital upgrade project requiring no additional operating dollars.

Alasund Pump Station Gravity Connection

Install 2,500 lf of 8" gravity sewer to eliminate the Alasund Meadows Pump Station. This project has been in the preliminary design for the Noll Road Corridor Study for many years. Once the developments along Noll Road install their portion of the gravity sewer the City can install this portion.

<i>Alasund Pump Station Gravity Connection</i>	2023	2024
Land/Right of Way		
Design	25,000	
Construction	475,000	
Total	500,000	-

Funding Source:

Water Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Bangor/Keyport Forcemain Replacement

Design and construction of preferred alternative for replacement of sewer between Bangor Base and CKTP and replacement of sewer between Keyport and CKTP due to H₂S deterioration. City will ask to break project into 2 separate segments and pay a proportionate share of the sewer main between Keyport and CKTP.

<i>Kitsap County - Bangor/Keyport Forcemain Replacement</i>	2023	2024
Land/Right of Way		
Design	100,000	125,000
Construction	803,581	830,659
Total	903,581	955,659

Funding Source:
Sewer Reserves

Impact on Operating Budget:
This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Diffuser Replacement

Existing diffusers are wearing out and requiring excessive O&M for effective operation.

<i>Kitsap County - Diffuser Replacement</i>	2023	2024
Land/Right of Way		
Design	16,600	
Construction	154,659	
Total	171,259	-

Funding Source:
Sewer Reserves

Impact on Operating Budget:
This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – HVAC Upgrades

The project would be to replace the original HVAC system in the Admin Building and Process Building with more efficient equipment. The existing HVAC system in the Administration building does not maintain the correct temperature required in the laboratory and air circulation in the Process building.

<i>Kitsap County - HVAC Upgrades</i>	2023	2024
Land/Right of Way		
Design		50,000
Construction		300,000
Total	-	350,000

Funding Source:
Sewer Reserves

Impact on Operating Budget:
This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Lemolo Shores Pipeline Upgrade

Kitsap County will replace the existing 4,300lf main between the flow meter at Johnson and Lemolo Beach. The project is to replace existing force main with new upsized pipe for capacity and replace outdated material.

<i>Kitsap County - Lemolo Shores Pipeline Upgrade</i>	2023	2024
Land/Right of Way		
Design		
Construction		4,100,000
Total	-	4,100,000

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Nutrient Process Upgrades

Kitsap County will upgrade CKTP to have an early out for nitrogen management. Develop nutrient reduction process to comply with upcoming regulation changes.

<i>Kitsap County - Nutrient Process Upgrade</i>	2023	2024
Land/Right of Way		
Design		
Construction		79,150
Total	-	79,150

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Sewer Utility Facility Plan

Update Sewer Utility 20-Year facility plans. Updates include treatment and collection/conveyance recommendations.

<i>Kitsap County - Sewer Utility Plan</i>	2023	2024
Land/Right of Way	135,000	
Design		
Construction		
Total	135,000	-

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Solid Facilities Upgrades

Interim repairs to the digesters and begin design for long term alternative. Repairs are necessary for health and safety of employees and to maintain the biosolids permit while long term solids facilities are evaluated.

<i>Kitsap County - Solid Facilities Upgrade</i>	2023	2024
Land/Right of Way		
Design	50,000	
Construction	450,000	
Total	500,000	-

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – Solids and Liquid Haul Upgrade

Long term solids improvements and development of liquid hauled waste facilities to the digesters.

<i>Kitsap County - Solid & Liquid Haul Upgrade</i>	2023	2024
Land/Right of Way		
Design	1,600,000	250,000
Construction		2,408,800
Total	1,600,000	2,658,800

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Kitsap County – SCADA System Upgrades

Long term upgrades to the Supervisory Control and Data Acquisition (SCADA) system to improve communications between all the pump stations and treatment plants.

<i>Kitsap County - SCADA System Upgrades</i>	2023	2024
Land/Right of Way		
Design	67,200	179,000
Construction		
Total	67,200	179,000

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Lindvig Pump Station Redundent

Install 1,200 LF of 8" Force Main to connect to existing Force Main (before it drops over the hill onto the beach) and run up Front Street to connect to Gravity Main at Jensen.

<i>Lindvig Pump Station Redundent</i>	2023	2024
Land/Right of Way		
Design	50,000	
Construction	450,000	
Total	500,000	-

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Noll Road Sewer Improvements

Future sewer system improvements associated with the City's Noll Road Improvements Project.

<i>Noll Road Sewer Improvements</i>	2023	2024
Land/Right of Way		
Design		
Construction		70,000
Total	-	70,000

Funding Source:

Sewer Reserves

Impact on Operating Budget:

This is a capital upgrade and replacement project requiring no additional operating dollars.

Storm Drain Projects

3rd Avenue Storm

The project provides treatment for the 3rd Avenue Improvements project. Slip lining of existing 12" concrete pipe from the top of Moe Street to the downstream basin on Front Street.

<i>3rd Avenue Storm</i>	2023	2024
Land/Right of Way		
Design		
Construction	200,000	
Total	200,000	-

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impact on the operating budget.

8th Avenue Culvert Replacement

This project will reduce flooding, improve water quality and improve fish habitat. The project will replace the

existing undersized 24-inch diameter pipe under 8th Ave with a new 12-ft wide concrete box culvert. Initial design has been completed. Final design will be included as part of the state habitat restoration grants.

<i>8th Avenue Culvert Replacement</i>	2023	2024
Land/Right of Way		
Design		100,000
Construction		
Total	-	100,000

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impact on the operating budget.

American Legion Park Outfall Repair

The stormwater outfall located at the north end of American Legion Park is in jeopardy of failing due to slope erosion. This project will replace the outfall and stabilize the bank.

<i>American Legion Park Outfall Repair</i>	2023	2024
Land/Right of Way		10,000
Design		
Construction		
Total	-	10,000

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impact on the operating budget.

Dogfish Creek Retrofit (South Fork)

This project will reduce flooding, improve water quality and improve fish habitat in the South Fork Dogfish Creek and surrounding area in the vicinity of 8th Avenue and Centennial Park. The project will be constructed in two phases.

<i>Dogfish Creek Retrofit (South Fork)</i>	2023	2024
Land/Right of Way		
Design		
Construction		500,000
Total	-	500,000

Funding Source:

Storm Drain Reserves, State Grants

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

Forest Rock Hills (SR 305) Outfall

This project will alleviate localized flooding and improve water quality by retrofitting an existing swale and outfall.

<i>Forest Rock Hills (SR 305) Outfall</i>	2023	2024
Land/Right of Way		
Design	10,000	
Construction		65,000
Total	10,000	65,000

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

Glenn Haven Storm Drain Replacement

The project is replacing 700 linear feet of old 12" corrugated metal storm pipe from Mesford that flows down Glenn Haven to Wilderness View along with the required asphalt repair work.

<i>Glenn Haven Storm Drain Replacement</i>	2023	2024
Land/Right of Way		
Design		
Construction	90,000	
Total	90,000	-

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

High School Ball Field Storm

The project is to slip line 920 lf of 18" Concrete Pipe that runs from Mesford across the ball fields to the outfall swale near the High School Technology Building.

<i>High School Ball Field Storm</i>	2023	2024
Land/Right of Way	10,000	
Design		
Construction		190,000
Total	10,000	190,000

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

Liberty Road Outfall

The outfall pipe from the Detention Tank on Liberty Road as well as the Detention facility in the adjacent commercial property does not flow properly.

<i>Liberty Road Outfall</i>	2023	2024
Land/Right of Way		
Design	5,000	
Construction		45,000
Total	5,000	45,000

Funding Source:

Storm Drain Reserves

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

Noll Road – Basin Direct Discharge

Consists of re-constructing an existing, deteriorated, and under-sized ditch and stormwater outfall pipe to provide sufficient capacity for peak flows.

<i>Noll Road Basin Direct Discharge</i>	2023	2024
Land/Right of Way		
Design		100,000
Construction		
Total	-	100,000

Funding Source:

City Reserves

Impact on Operating Budget:

The basin for direct discharge will require additional maintenance. This may result in additional FTE for maintaining the overall increase in the number of stormwater basins.

Poulsbo Creek Outfall

The existing outfall pipe for Poulsbo Creek at the Poulsbo Yacht Club is corroded and has collapsed in places. This project will replace the corroded metal splash pad and outfall pipe with concrete splash pad and energy dissipater.

<i>Poulsbo Creek Outfall</i>	2023	2024
Land/Right of Way		
Design		
Construction		250,000
Total	-	250,000

Funding Source:

City Reserves

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

West Poulsbo Waterfront Park

West Waterfront Park is a stormwater park designed to treat the West Poulsbo basin which currently discharges untreated stormwater from a relatively large impervious area. This project will construct a regional treatment facility for the 70-acre urban basin consisting of bioretention, high performance media filter and potentially a constructed wetland. It will also improve capacity of the conveyance system and make outfall improvements.

<i>West Poulsbo Waterfront Park - Storm</i>	2023	2024
Land/Right of Way		
Design		631,250
Construction		
Total	-	631,250

Funding Source:

Storm Drain Reserves, State Grant

Impact on Operating Budget:

There will not be any additional impacts on future operating budgets.

LONG-TERM DEBT OBLIGATIONS AND DEBT CAPACITY

The 2023-2024 Budget has been developed in concert with an analysis of the City's long-term capital needs. The following page summarizes the City's current bond debt obligations and type of debt. While the City has various forms of debt, \$10,533,689 of this debt is of a GO Bond type.

The City debt obligations are well within the statutory limits for debt capacity. There are three types of statutory limits on GO debt capacity.

1. The first limit is on the amount of GO that can be incurred without a vote of the people. For this type of debt, a city is limited to 1.5% of its assessed value. For 2023, the City's limit is \$42,331,713 of which the City has incurred \$10,561,480.
2. The second statutory limit is the amount of GO debt a City may incur for the general governmental purposes with the vote of the people. This limit is 2.5% of the assessed value. In 2023, the City's limit is \$70,552,855, less any amount issued of non-voted debt.
3. The third limit allows a City to incur GO debt of up to an additional 2.5% of its assessed value for bond issues approved by the voters for the purpose of utility improvements and an additional 2.5% for parks or open space development.

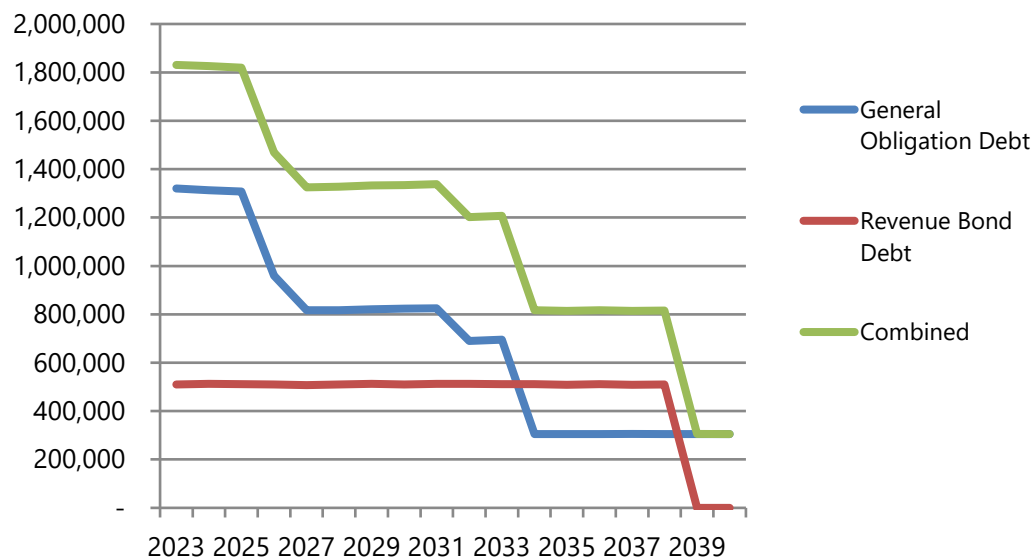
2023 BUDGET DEBT LIMIT

Project	Type	Duration	Interest Rate	Amount Issued	Outstanding
City Hall 2015	Non Voted	2009-2033	2% - 4%	7,320,000	4,370,000
2022 LOCAL Program Vehicle Purchase	Non Voted	2022-2026	2% - 4%	520,000	492,139
Capital Lease Agreement	Capital Lease	2020-2024	0.00%	69,477	27,791
2021 PW Property/Refunding 2012 Issue	Non Voted	2021-2040	2%-3.5%	6,291,075	5,671,550
				\$ 14,200,552	\$ 10,561,480
This Debt is controlled by assessed Valuation Debt Limits					
2023 Assessed Valuation \$ 2,822,114,209					
X 0.025	=	\$ 70,552,855	Limited for Combined Debt	Balance Available	\$ 59,991,376
X 0.015	=	\$ 42,331,713	Limited for Non-Voted Debt	Balance Available	\$ 31,770,234
Balance Available for Voted Debt				\$ 28,221,142	

Note: The City's Debt Management Policy is included in Section 10 - Appendix. Information regarding the proprietary funds' debt is included with the individual fund information in the Proprietary Fund Section.

DEBT SCHEDULE SUMMARY

BOND DEBT TO MATURITY						
General Obligation (GO) Fund 204				Sewer Revenue Bond Fund 403		
Year	Principal	Interest	Total	Principal	Interest	Total
2023	1,025,987	294,104	1,320,091	270,000	240,650	510,650
2024	1,052,261	260,958	1,313,218	280,000	232,550	512,550
2025	1,079,808	227,890	1,307,698	290,000	221,350	511,350
2026	766,698	193,014	959,713	300,000	209,750	509,750
2027	645,190	172,275	817,465	310,000	197,750	507,750
2028	661,065	155,572	816,637	325,000	185,350	510,350
2029	682,275	137,960	820,235	340,000	172,350	512,350
2030	703,810	119,255	823,065	355,000	155,350	510,350
2031	725,530	99,585	825,115	375,000	137,600	512,600
2032	610,875	78,938	689,813	390,000	122,600	512,600
2033	635,530	60,081	695,611	405,000	107,000	512,000
2034	265,430	40,183	305,613	420,000	90,800	510,800
2035	270,500	35,113	305,613	435,000	74,000	509,000
2036	275,830	29,785	305,615	455,000	56,600	511,600
2037	281,370	24,240	305,610	470,000	38,400	508,400
2038	287,085	18,529	305,614	490,000	19,600	509,600
2039	293,025	12,586	305,611	-	-	-
2040	299,210	6,403	305,613	-	-	-
TOTAL	10,561,480	1,966,470	12,527,949	5,910,000	2,261,700	8,171,700



GENERAL FUND REVENUE (001)

The largest operating fund in the City is the General Fund. It provides most City services, including police, parks and recreation, planning, engineering, executive, legislative and financial services. Most of the tax revenue collected by the City goes into the General Fund making it the primary focus for the City Council during the budget process. Although the budget is adopted as a two-year budget, for ease of preparation, clarity and comparison, each year is presented separately, then combined for a single figure presentation.

For 2023-2024 the General Fund Revenue operating budget, exclusive of beginning balance, is projected to be \$26,946,000.

Variations and Highlights:

2023 operating revenue projection is \$13,538,854 which is a decrease of \$1,258,001 compared to the 2022 figure. 2024 operating revenue projection is \$13,407,146 which is a decrease of \$71,708 over the 2023 projection. The decreases are due to the reduction of available grants. Revenue budgets have been prepared conservatively, recognizing slight growth in areas and reductions due to available grants. 2023 revenue projections have been increased over 2022 due to the actual collections in 2022. 2024 projections show slight if any growth, due to assumptions things may be economically slowing.

Below some of the variances have been detailed:

- Increase in Property Tax projection, due to increases in new construction and assessed values
- Sales Tax projections have been increased based on increased activity in 2022 and many sales occurring on-line for delivery into the City.
- Grant revenues have been reduced as several current grants were completed in 2022 the largest for a transportation project the City is facilitating for the state on their highway and main thoroughfare through the City.
- Increase in Charges for Services due to reinstatement and new programs in the Parks & Recreation Department as they are recovering COVID 19 economic impacts.
- Decrease in Fines and Forfeitures consistent with current activity.
- A one-time transfer in 2022 for specific one-time feasibility study of the City's waterfront boardwalk.

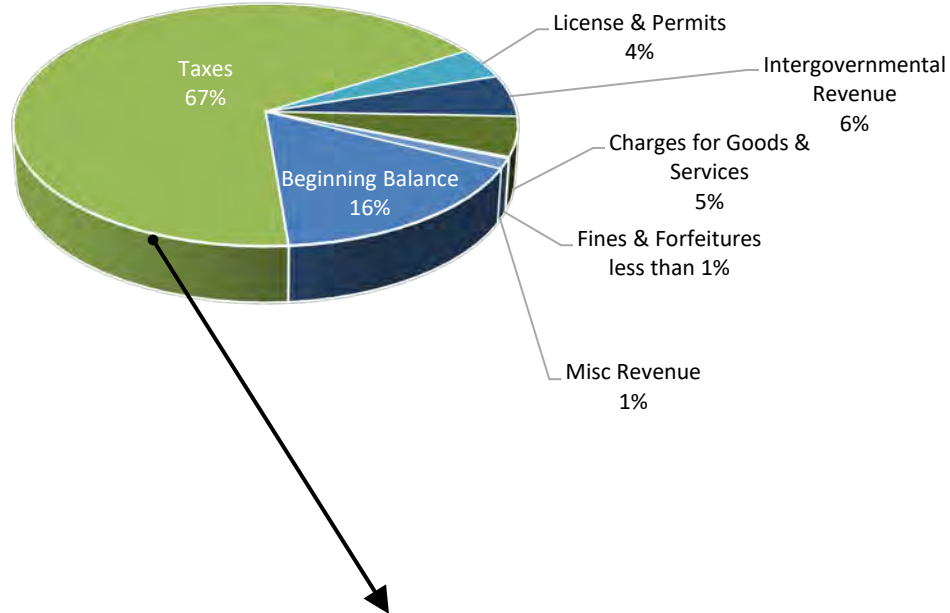
The first section provides an overview of the revenues included in the General Fund as well as a line-item detail of the General Fund Revenue.

GENERAL FUND REVENUE ANALYSIS

The City of Poulsbo's General Fund receives a wide variety of revenue. This page provides a summary of those revenue resources. Taxes are the largest source of income for the General Fund and are detailed by an additional chart. The following pages of this section will discuss key factors for each type of revenue affecting the General Fund in 2023 and 2024.

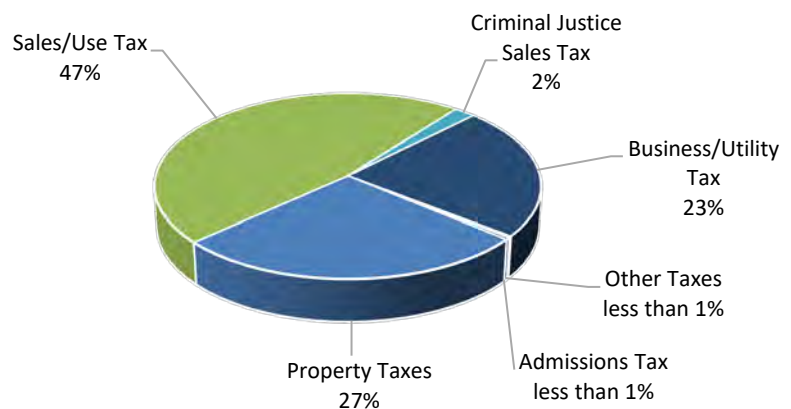
2023-2024 GENERAL FUND RESOURCES

\$32,152,933



2023-2024 GENERAL FUND TAX REVENUE

\$21,642,436



BEGINNING BALANCE:

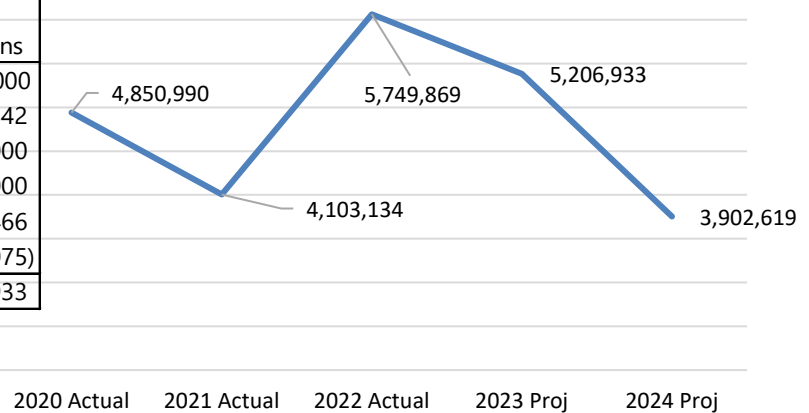
The beginning balance represents unassigned (carryover, i.e., excess revenue collected over what was estimated, plus any unspent budgeted expenditure dollars from the prior year), assigned funds per Council direction for revenue stabilization, legal reserves, future leave cash outs, plus restricted fund balances for Public Education Government Cable Channel Fees (PEG) and Substance Abuse programs. It is a policy of the City to support current year expenditures with current year revenue, however during the budget process reserve dollars are anticipated to be used to fund expenses. Due to expenditures increasing at a faster pace than revenues, and revenues reserved for future capital projects, this has not always been possible.

The chart below represents Beginning Balance Unassigned. Revenue stabilization, carryover dollars for the past several years are because of expenditures being less than projected. An Unassigned Fund Balance is projected because the tax revenue and one-time development revenues in 2022 trending higher than anticipated. The caution with one-time revenues is to not build ongoing expenditures that become supported by one-time revenues.

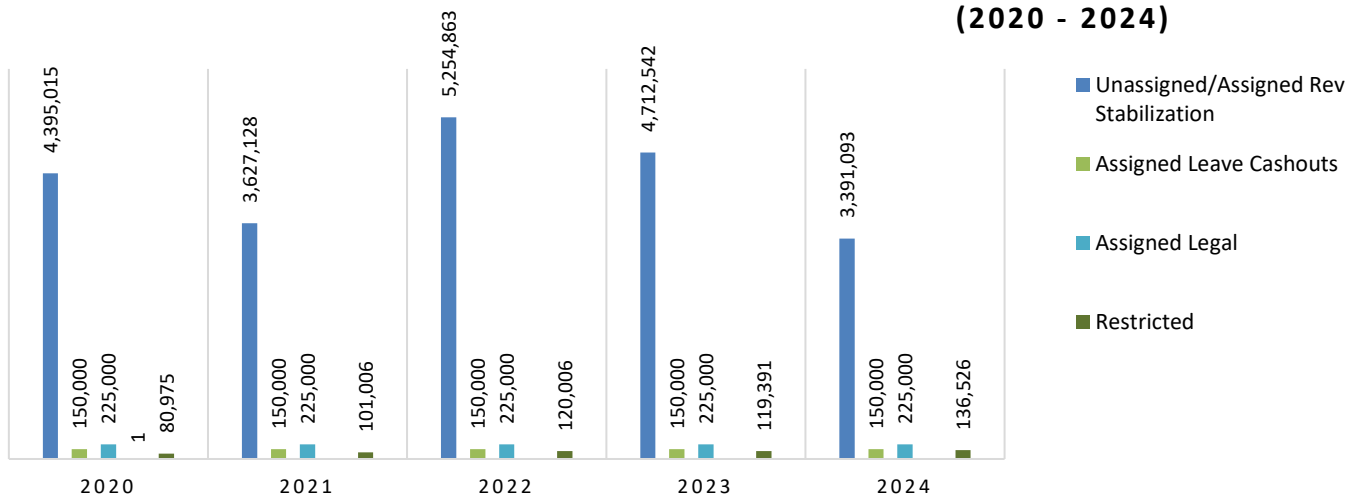
The Beginning Balance is broken out and assigned per council and funding restrictions. The following breakdown are 2023 projections.

**TOTAL COMBINED BEGINNING BALANCE
(2020 - 2024)**

Beginning Balances	2023 Projections
Unassigned - Fund Balance	600,000
Assigned - Revenue Stabilization	4,112,542
Assigned - Legal Reserves	225,000
Assigned Future Cash Outs	150,000
Restricted - PEG Fees	120,466
Restricted - Substance Abuse Programs	(1,075)
Total Beginning Balance	5,206,933



**GENERAL FUND BEGINNING BALANCE
(2020 - 2024)**



TAX REVENUE:

Taxes account for the largest revenue category in the general fund, generating 67% of General Fund's total resources and 80% of the operating revenue. Because of this, the category receives much of the attention during the budget process.

PROPERTY TAXES:

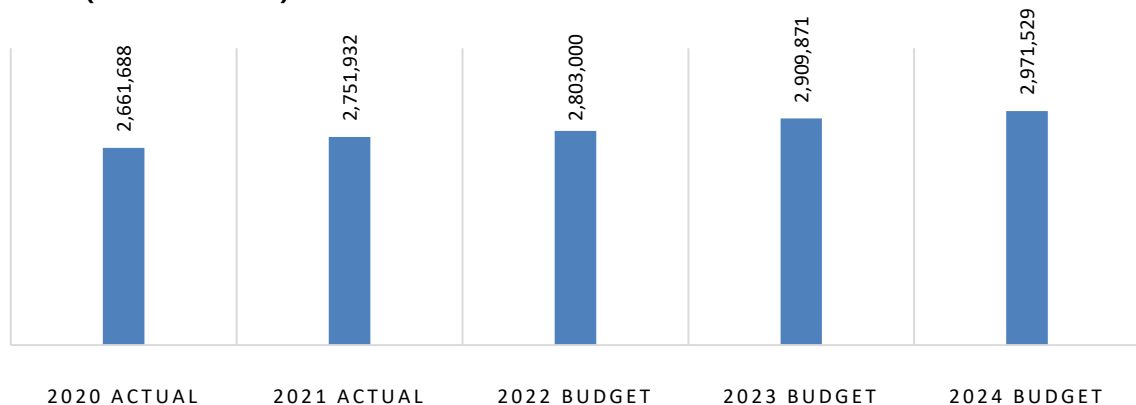
For 2023, the City will levy \$2,909,871 and projects a levy in 2024 of approximately \$2,971,529. The City's population exceeds 10,000, which allows the City, by RCW, to levy the lower of 1% or the Implicit Price Deflator (IPD) for July increase over the prior highest allowable levy, plus amounts for new construction. For 2023, the IPD exceeded the allowable 1% allowing the City to levy the full 1%.

The assessed value for 2023 reflects an increase of \$418 million, or 17%, in comparison to the 2022 assessed value. The City has several housing and multifamily developments under construction. Continued construction is anticipated in 2023 with a projected decrease in 2022 due to rising interest rates reducing the lack of inventory.

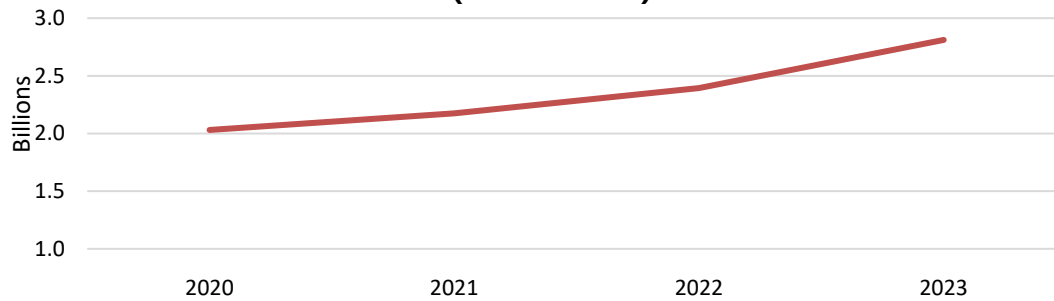
The property tax is a basis for transfers to support street operations, transportation capital improvements, and park capital improvements. The 2023-2024 transfers based on property tax revenue will be approximated and rounded based on percentages below, and adjusted per the need and long-range plan of capital development:

- 4% of property tax revenue to Street Reserves (Fund 311) for capital street projects (\$126,000 each year)
- 4% to Park Reserve Fund (302) for capital park projects (\$126,000 each year)
- 26% of property tax revenue to City Street Fund (101) to meet the needs of street maintenance operations (\$762,000 in 2023 and \$770,000 in 2024). There is an increase in 2023 and 2024 amounts because the increasing cost of operations being more than the increased rate of tax revenue. Additional amounts of \$195,000 in 2023 and \$220,000 in 2024 were added to support street operations as well as to provide funding for the new Maintenance Technician (2023 only.)

**GENERAL FUND PROPERTY TAX REVENUE
(2020 - 2024)**



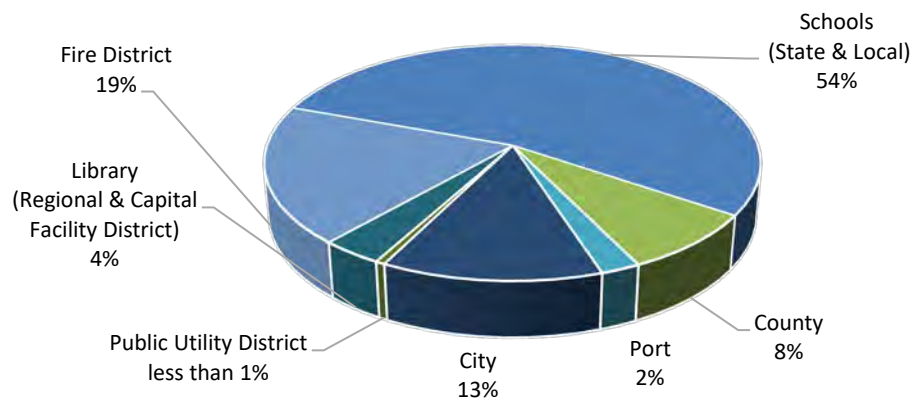
ASSESSED VALUE OF POULSBO PROPERTIES (2020 - 2023)



Year	Property Taxes*	Assessed Value	Rate
2014	\$ 2,088,608	\$ 1,230,099,929	1.6979
2015	\$ 2,192,653	\$ 1,282,347,366	1.7099
2016	\$ 2,262,269	\$ 1,346,103,503	1.6859
2017	\$ 2,346,725	\$ 1,487,995,331	1.5798
2018	\$ 2,509,862	\$ 1,633,038,314	1.5369
2019	\$ 2,570,088	\$ 1,874,513,276	1.3711
2020	\$ 2,689,998	\$ 2,030,684,280	1.3247
2021	\$ 2,743,092	\$ 2,174,433,432	1.2615
2022	\$ 2,810,710	\$ 2,393,713,298	1.1742
2023	\$ 2,909,863	\$ 2,822,114,209	1.0311

*Taxes represent calculation of assessed value per \$1000 x rate, actual revenue may slightly differ as amounts have been updated with the most current information from the County Assessor

POULSBO PROPERTY TAX OWNERS 2023 PROPERTY TAX DISTRIBUTION



Properties located within the City limits are also taxed by other taxing jurisdictions. Information in this chart represents taxing jurisdictions' 2023 tax rates as provided by Kitsap County Assessor's Office. The majority of property taxes go to the State and local schools. The City's property tax accounts for 13% of the total tax

levied on properties located within the City limits.

Taxes Paid On Home With An Assessed Value of \$400,000		
Taxing Jurisdiction	Tax Rate	Tax Paid
Schools (State & Local)	4.80	\$ 1,920
County	0.65	\$ 261
Port	0.18	\$ 73
City	1.03	\$ 412
PUD	0.04	\$ 18
Library (Regional)	0.28	\$ 110
Fire District #18 & EMS Levy	1.87	\$ 750
TOTAL	8.86	\$ 3,544

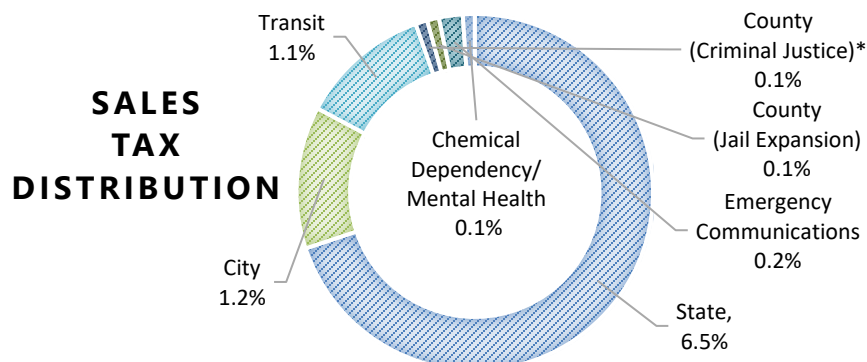
SALES TAXES:

The sales and use tax revenue, in contrast to property tax, is an unstable revenue source and is, therefore, very difficult to predict. It has been a goal of the City to estimate sales tax revenue no greater than what was received the previous year. The revenue projected for 2023-2024 is estimated at the same level collected in 2021. The projection is conservative as it appears 2022 actual collections will be higher. The City has maintained the conservative approach as the world economic picture is warning of a possible recession in 2023. The revenue continues to remain consistent and is still producing the City's largest single source of revenue. The City will continue to regularly monitor the revenue and quickly adjust if necessary.

Sales tax is calculated based on the purchaser's location versus the seller's location. For example, materials shipped to Poulsbo will be reported as a Poulsbo transaction, not at the point of distribution. Poulsbo will collect the related sales tax. The current pandemic has resulted in many more on-line sales being directly delivered to residents in lieu of going to physical locations. This helps stabilize the revenue and allow more sales tax dollars to remain in the City.

Sales tax for transactions in Poulsbo have a 9.2% tax rate, however the City receives only 1.1% of this rate. The rate was increased in 2022 by .1% to provide funding for affordable housing. Sales tax will increase an additional .1% to be utilized for the Transportation Benefit District, bringing the City's portion to 1.2%. The City Council adopted the increase in sales tax at the beginning of 2023 to begin collection in 2023. The budget does not reflect this revenue as it was not determined at the end of 2022 if the City would be moving forward with the increase as they wanted to vet the tax through a public process allowing citizens the opportunity to address the increase.

The 9.3% sales tax rate that is effective April 1, 2023 collected for sales in Poulsbo is distributed as follows:

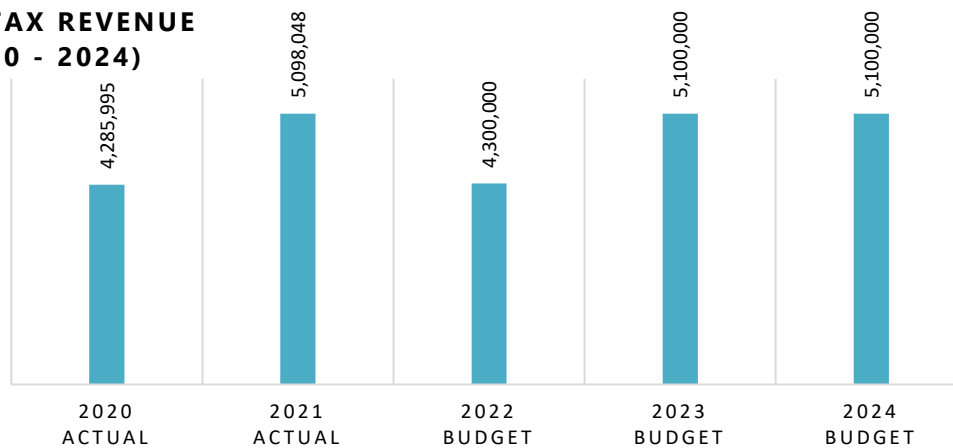


**The County keeps 10% of this revenue; the remaining 90% is distributed back to the cities located within the county, based on population.*

Sales tax revenue continues to stay constant and predictable, and cannot be attributed to one sector, but several, showing the council's planned diversification. The City has done a good job targeting diversification, which helps the City maintain sustainability. Commercial new development has grown at a consistent rate with new restaurants and other retail businesses opening throughout the City with more projected in the College Market development. Several new housing developments will be or are under construction helping to fund the revenue stream of construction sales tax numbers. All these developments help stabilize funds and support future growth.

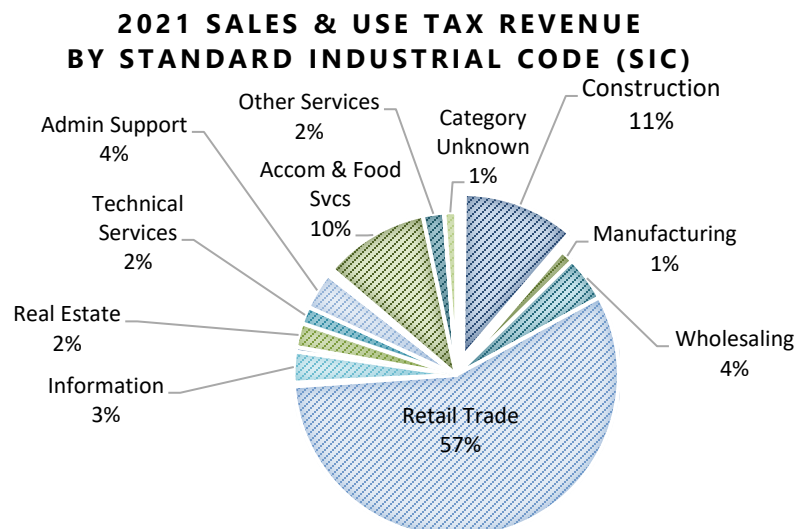
The projection for sales tax revenue for 2023-2024 is \$10,200,000 with projections for 2023 and 2024 at \$5,100,000. 2022 budget is much lower than what was collected in 2021 but was estimated conservatively not knowing the impacts of the current pandemic. Actual revenues are anticipated to exceed this projection impacting the increased Beginning Balance projection. This estimate is conservative but consistent with actual dollars generated in 2022. Sales tax revenue is collected and used in the City's General Fund.

**SALES TAX REVENUE
(2020 - 2024)**



SALES TAX GROUP COMPARISONS BY SIC CODE					
TAX GROUP	2018	2019	2020	2021	2022
Agriculture	4,185	4,022	2,551	2,175	2,175
Mining	71	554	2,037	1,912	1,912
Utilities	4,152	4,565	4,586	5,079	5,079
Construction	585,406	472,032	444,252	566,741	566,741
Manufacturing	56,553	66,205	44,860	67,612	67,612
Wholesaling	197,571	208,985	202,736	228,171	228,171
Retail Trade	2,296,835	2,420,681	2,545,735	2,893,442	2,893,442
Transportation	4,685	3,856	7,977	18,602	18,602
Information	118,663	129,985	137,524	156,064	156,064
Finance & Insurance	16,769	17,341	17,975	23,169	23,169
Real Estate	73,065	83,580	74,882	121,298	121,298
Technical Services	61,250	66,652	63,510	88,302	88,302
Admin Support	115,687	129,177	164,606	186,286	186,286
Educational Svcs	4,207	3,309	3,494	5,924	5,924
Health Care	28,520	50,343	19,100	18,078	18,078
Arts, Entertainment	12,248	12,413	9,986	13,098	13,098
Accom & Food Svcs	453,404	460,455	391,935	532,837	532,837
Other Services	96,731	107,898	93,648	107,706	107,706
Public Administration	3,209	1,519	1,514	1,069	1,069
Category Unknown	58,208	37,197	51,996	59,311	59,311
TOTAL	4,191,419	4,280,769	4,284,904	5,096,876	5,096,876

The majority of sales tax revenue (57%) is from Retail Trade. The next largest sales tax categories are Accommodations & Food Services (10%) and Construction (11%). A large portion of the retail sales tax receipts is in the categories of General Merchandise and Building Materials. Categories will shift as Poulsbo continues to grow and diversify. Areas which the City was so heavily dependent have changed over the years resulting from changes in the Economic Environment and the Council's continued work to diversify Poulsbo's local economy. Retail sales and new construction are particularly sensitive to changes in economic conditions. Slight changes in the economy, or even expectations, can produce dramatic changes in receipts. For this reason, sales tax is conservatively estimated.

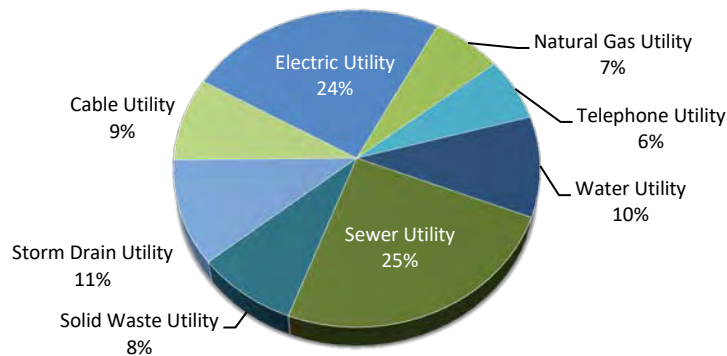


UTILITY TAXES:

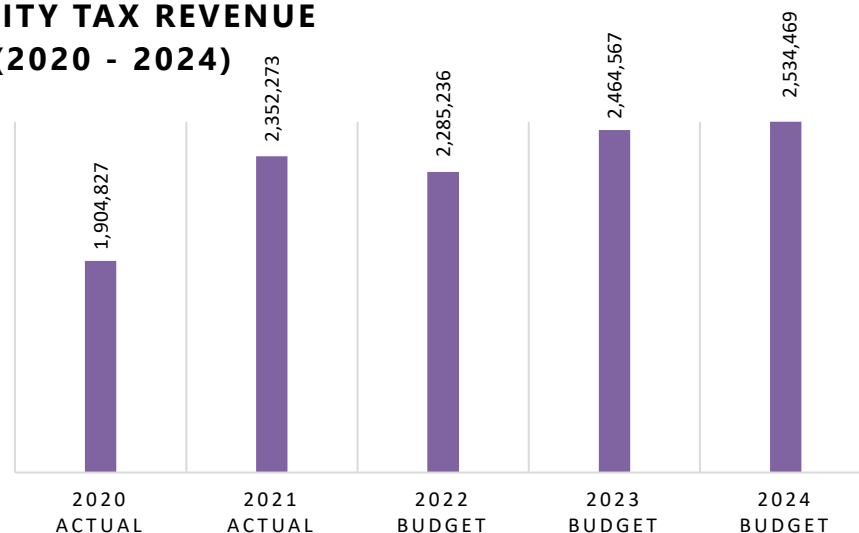
Utility taxes are taxes applied to utilities providing services in the City including City-owned and privately-owned utilities. These taxes tend to be stable from year to year, reflecting normal utility rate increases. Utility rates for water, sewer, and storm drain have fluctuated over the past several years from 6% - 12%. The 2023-2024 budget has been prepared with water, sewer, and storm drain utility tax rates at 12%. All other utility tax rates remain at 6%. The utility billing forms and the City website contains required information regarding utility tax rates. Rate information can be found online at: <https://cityofpoulsbo.com/utility-billing/>.

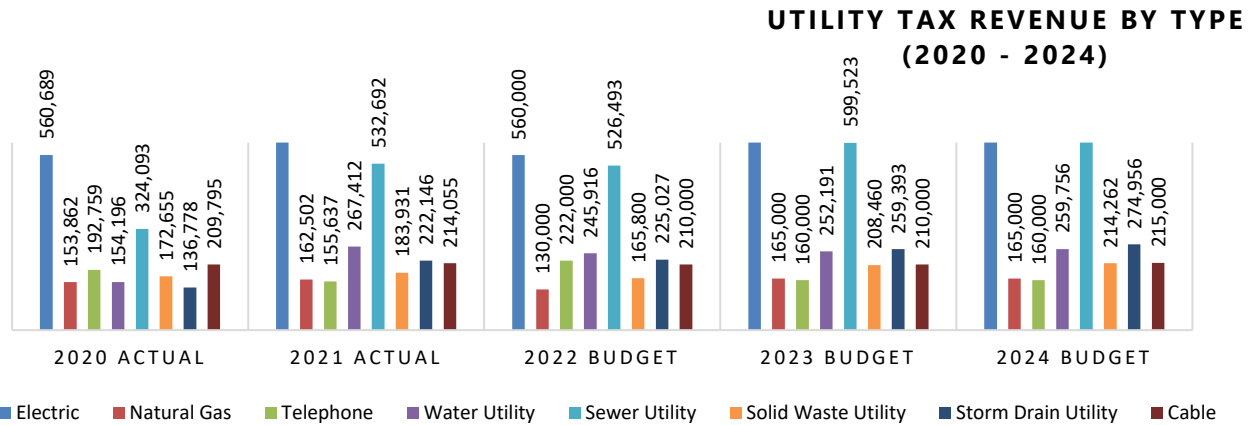
Type of Utility Tax	Tax Rate	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Cable Tax	6%	\$ 209,795	\$ 214,055	\$ 210,000	\$ 210,000	\$ 215,000
Electric Tax	6%	\$ 560,689	\$ 613,898	\$ 560,000	\$ 610,000	\$ 610,000
Natural Gas Tax	6%	\$ 153,862	\$ 162,502	\$ 130,000	\$ 165,000	\$ 165,000
Telephone Tax	6%	\$ 192,759	\$ 155,637	\$ 222,000	\$ 160,000	\$ 160,000
Water Utility Tax	6-12%	\$ 154,196	\$ 267,412	\$ 245,916	\$ 252,191	\$ 259,756
Sewer Utility Tax	6-12%	\$ 324,093	\$ 532,692	\$ 526,493	\$ 599,523	\$ 635,495
Solid Waste Utility Tax	6%	\$ 172,655	\$ 183,931	\$ 165,800	\$ 208,460	\$ 214,262
Storm Drain Utility Tax	6-12%	\$ 136,778	\$ 222,146	\$ 225,027	\$ 259,393	\$ 274,956
TOTAL		\$ 1,904,827	\$ 2,352,273	\$ 2,285,236	\$ 2,464,567	\$ 2,534,469

2023-2024 UTILITY TAX REVENUE



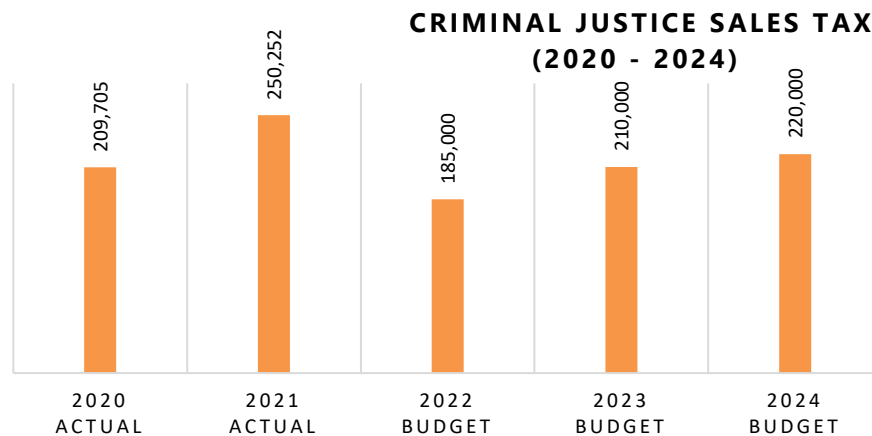
UTILITY TAX REVENUE (2020 - 2024)





CRIMINAL JUSTICE SALES TAX:

These funds are received from the .1% sales tax collected by the County. The County keeps 90% of the tax and distributes the remaining 10% back to cities located in the County, based on population (RCW 82.14.340) Expenditures related to criminal justice are generally accounted for in the General Fund with the revenue recorded in the same fund.



OTHER TAXES:

The remaining taxes are composed of various miscellaneous taxes that include admissions, excise, leasehold, and gambling taxes.

The largest of these, admission tax, is a 5% tax on qualifying admission charges. A 10-plex theatre in the City provides most of this tax revenue. However, due to COVID-19, the revenues in 2020 from this source had been limited, but facilities have been able to operate again in 2022. Projections are low as it is anticipated to take time to grow revenue in this category.

Leasehold taxes are paid to Washington State on government owned land that is being leased or rented. A portion of the tax on these types of properties is disbursed to the City.

Gambling taxes including Punch Board & Pull Tab, Bingo & Raffles and Amusement Games are irregular in a community the size of Poulsbo. They tend to be minimal and an unstable source. Their receipts are, therefore, forecasted conservatively.

LICENSE & PERMIT REVENUE:

This category makes up 4% of revenue in the General Fund. License and Permit Revenues are user fees derived from various regulatory activities of the City.

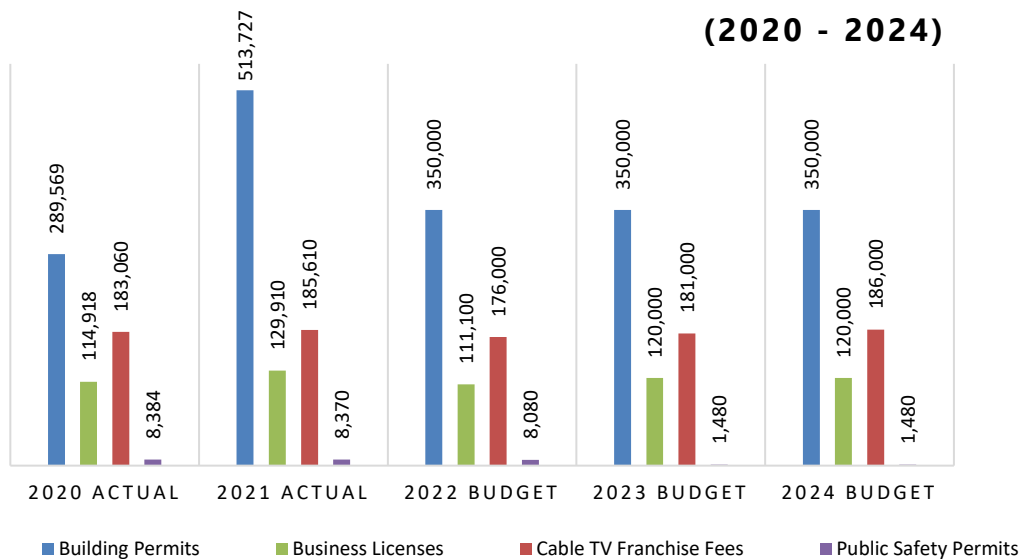
The largest source of the revenue is derived from building permit activities. Since this activity is dependent on new construction, it can be an unstable source of income. The 2023-2024 projections are lower when compared to prior year actual revenue. The City still anticipates growth, but is still exercising conservatism anticipating an economic impact to this industry.

Cable TV Franchise Fee is 5% of gross revenue to the cable company providing service within the City of Poulsbo limits. The 2023-2024 projections have been estimated in comparison to actual revenue collected in prior years.

Also recorded in this category are the City's business license fees. The City contracts with the Washington State Department of Revenue to administer the City licensing program under their Master License Program. The state charges their fees directly to the license holder, which pays for the program, creating little, if any, cost to the City for the service. In combination with a strong business community and the ease of using the new system to renew or apply for a City license at the same time as obtaining their state license, the number of license holders continues to grow. The projection for 2023-2024 is consistent with prior year numbers keeping COVID-19 implications in mind.

The remaining revenue is derived from those permits issued for Public Safety purposes; those being the City's alarm registration fees along with the City's portion of processing concealed pistol licenses and background checks through the Washington State Patrol.

LICENSE AND PERMIT REVENUE (2020 - 2024)



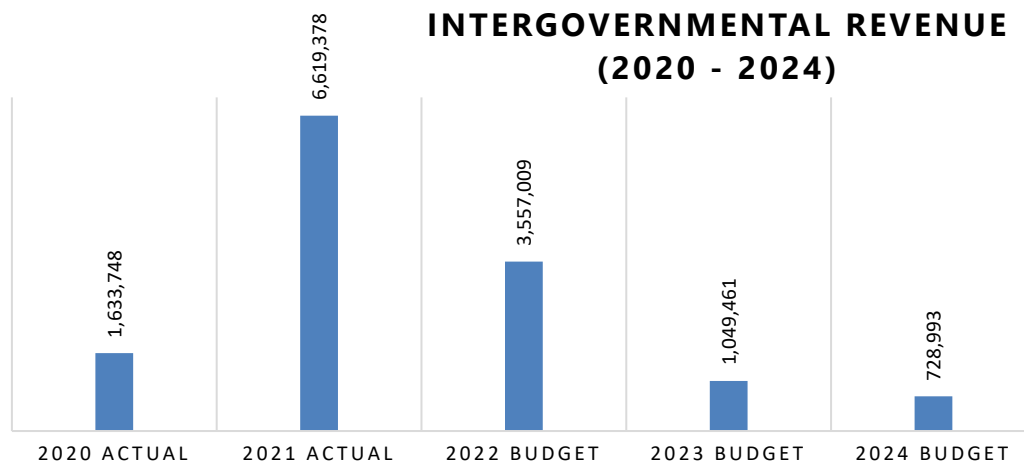
Type of License/Permit	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Building Permits	289,569	513,727	350,000	350,000	350,000
Business Licenses	114,918	129,910	111,100	120,000	120,000
Cable TV Franchise Fees	183,060	185,610	176,000	181,000	186,000
Public Safety Permits	8,384	8,370	8,080	1,480	1,480

INTERGOVERNMENTAL REVENUE:

For 2023-2024 this category makes up 6% of total General Fund resources.

The state-shared revenues are provided on a state-prescribed formula based on population. Liquor Excise Taxes are generated from a state tax to consumers and restaurant licenses, and Liquor Board Profits are generated from permits, licenses, and liquor store sales. Usually these revenues tend to be rather predictable. The anticipated per capita amounts are published by Municipal Research and Services Center (MRSC) and have been used to calculate the revenue projections.

State Shared Revenues are the largest consistent revenue in this category. Cities have received the shared revenues since the 1930's when prohibition was eliminated. A portion of the distribution to agencies is for support of criminal justice funding. State shared revenue, Criminal Justice by Population, is accounted for in the General Fund. This state distributed excise tax is to be used for criminal justice purposes only and distribution is based on population. (RCW.82.14.330 (1)). Related expenditures are accounted for in the General Fund using the funds as required.



Grants are also included in this category and can vary significantly from year to year. The Federal Treasury grant, Behavioral Health Program grants and a large grant for a large state highway project the City is managing were the largest grants included in the 2022 budget year. Treasury funds are expected to cover expenses related to the pandemic revenue replenishment and are included in 2023 and 2024. The Behavioral Health program, established in 2016, continues to explore funding opportunities for a growing and changing program which is largely grant funded. 2023 reflects grants reasonably assured, but 2024 has reduced the funding as it is unknown for budget projections. If future funding is secured this will be adjusted midyear. An interlocal agreement amendment with the North Kitsap School District to support funding of a School Resource Officer is accounted for in this category.

CHARGES FOR GOODS AND SERVICES REVENUE:

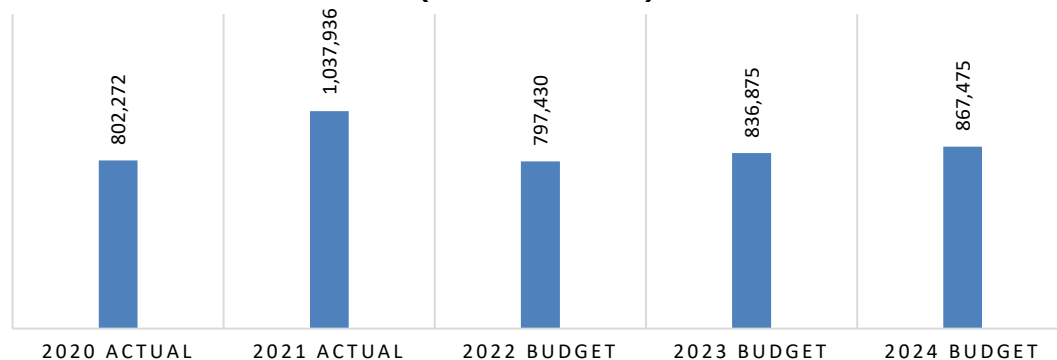
The Charges for Goods and Services revenue category makes up 5% of General Fund revenue and is the second largest revenue category. It consists of a wide variety of user fees derived from various activities and services.

Typically, Parks and Recreation fees are the largest generators in the category. These are user fees supporting the City's numerous recreation programs offered to citizens of all ages. Due to COVID-19, the revenue collections from this source have been severely impacted, but 2022 is showing very strong recovery and is reflected as such in the 2023-2024 budget. This category will continue to be reviewed throughout the coming years. If received revenues are less/more than anticipated, expenditures will be adjusted accordingly to allow for a reasonable level of provided services.

Engineering services, plan-checking and zoning fees are included in this category. These revenues can fluctuate based on current development activity. The 2023-2024 projections have been built on the collection history and is estimated at the same level as prior years.

The category also includes adult probation service charges, passport fees and other charges for miscellaneous services the City provides.

CHARGES FOR GOODS & SERVICES (2020 - 2024)



FINES AND FORFEITURES REVENUE:

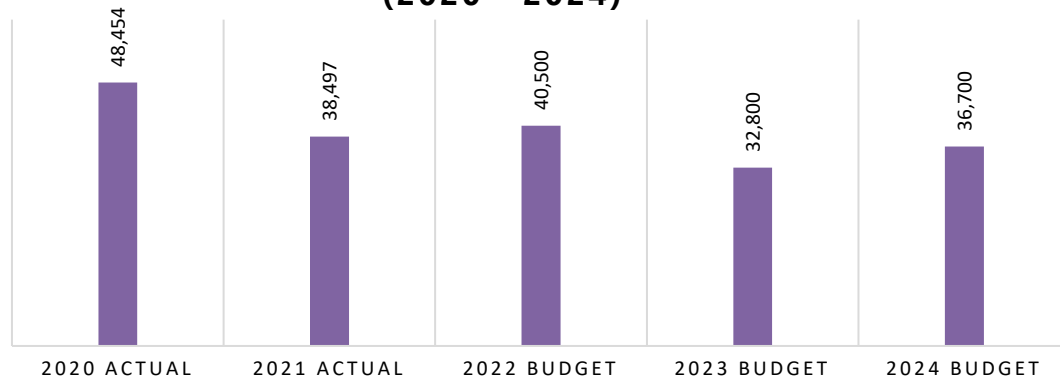
Fines and Forfeitures consist of fines from law enforcement related activities. The category accounts for less than 1% of total General Fund revenue. The largest source is penalties for traffic and parking infractions. The City is continuing to see declining revenue in this category as the City's focus is creating a safe and educational environment not focusing on penalizing as a form of revenue.

Revenue in this category can fluctuate for many different reasons such as defendants electing to perform Community Work Program, defendants choosing to participate in alternative sentencing methods in lieu of paying their fines or staffing levels of the police department promoting safety and citing less infractions.

A standard traffic infraction ticket amount of \$136 is set by the state. Many assume all revenue remains with the City of Pouslbo, however, only 35% remains with the local jurisdiction. To follow is a breakdown of how a \$136 ticket is distributed:

Breakdown of \$136 Traffic Ticket		
Local Government	34.63%	\$47.10
Local Crime Victims Account	0.62%	\$0.84
State Public Safety & Education Account	35.34%	\$48.06
Judicial Information Systems Account	16.91%	\$23.00
Emergency Medical Services & Trauma Care Account	3.68%	\$5.00
Auto Theft Account	7.35%	\$10.00
Traumatic Brain Injury Account	1.47%	\$2.00
Total	100.00%	\$136.00

FINES AND FORFEITURES (2020 - 2024)

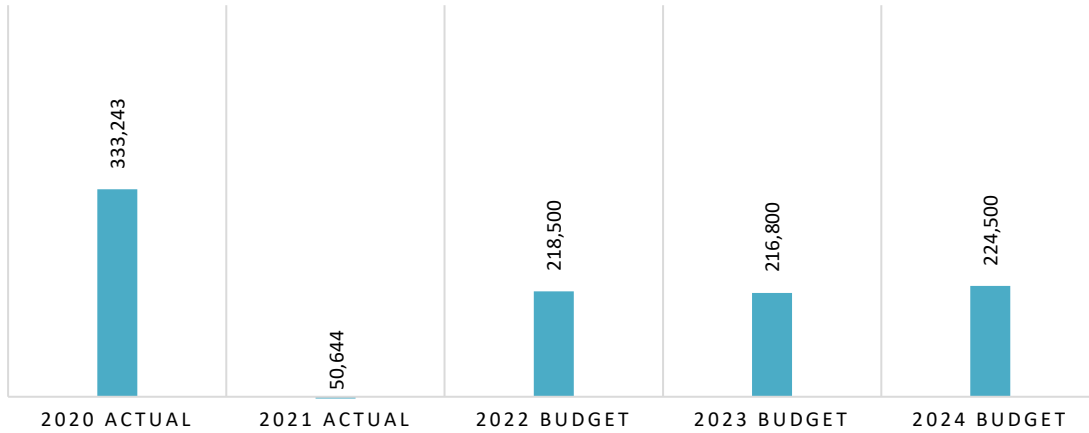


MISCELLANEOUS REVENUE:

This revenue category generates 1% of all General Fund revenue. In the past, rental income and investment income were the major revenues in this category.

The large impact in 2021 is attributed to loss on investment, when recognizing book value of investments at year end. Other sources include donations and rental income for City space. The City Hall has additional rooms available for rent and usage continues to increase. The City also rents the additional space in the City's Park and Recreation building. Investment income is estimated to see a decrease due to falling interest rates.

MISCELLANEOUS REVENUE (2020 - 2024)



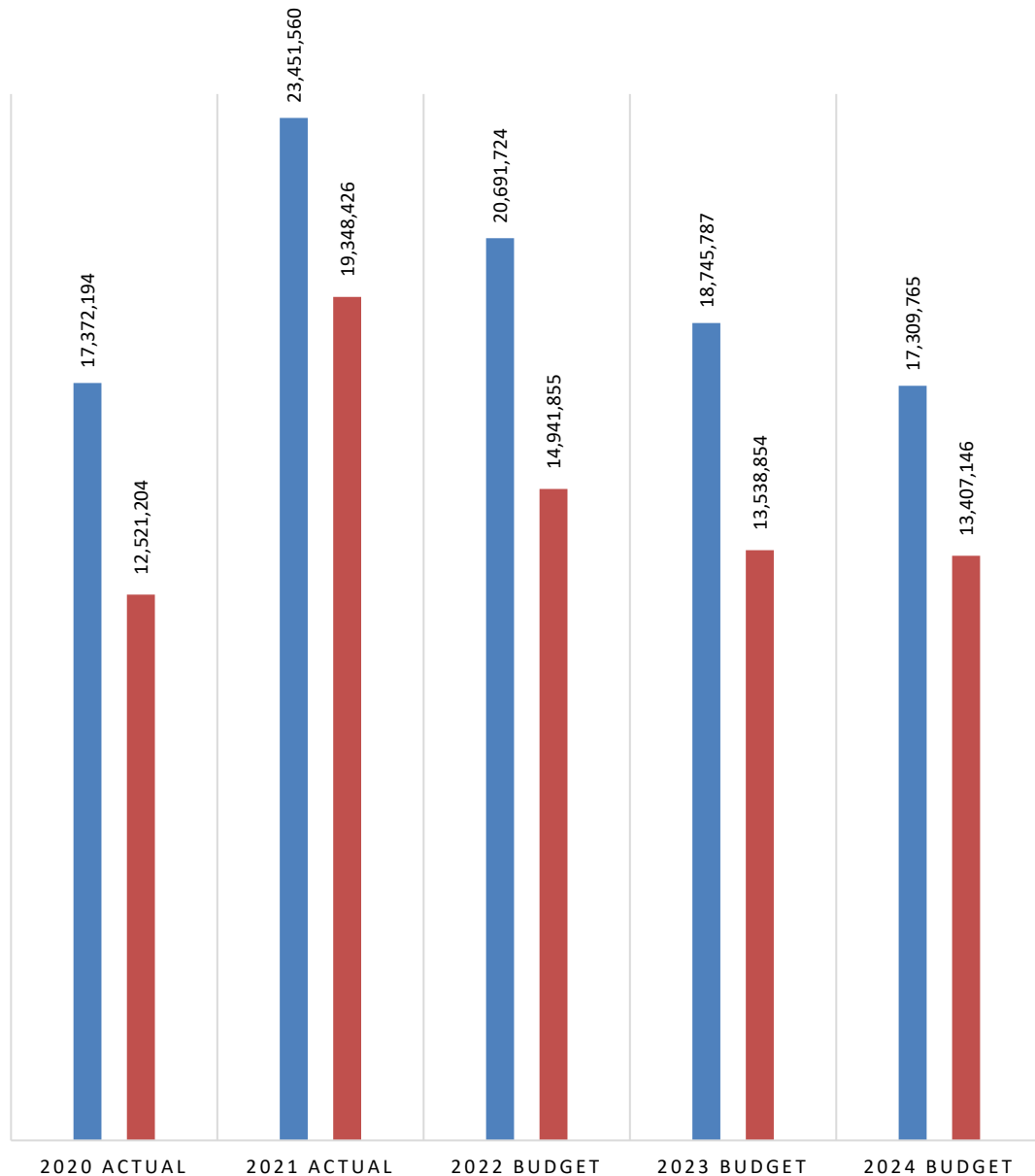
OTHER FINANCING SOURCES REVENUE:

Other Financing Sources consists primarily of proceeds from the sale of property and operating transfers; funds transferred to the General Fund from other funds for expenditures expensed out of the General Fund. There are no projections for 2023-2024.

TOTAL GENERAL FUND RESOURCES**(2020 - 2024)**

■ Total Resources (includes Beginning Balance)

■ Operating Revenue



GENERAL FUND REVENUE						
ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
BEGINNING BALANCE						
BEG BAL - ASSIGNED-REV STBLZ	3,395,848	3,395,848	4,590,207	4,112,542	3,391,093	4,112,542
BEG BAL - ASSIGNED-LEGAL RESV	225,000	225,000	225,000	225,000	225,000	225,000
BEG BAL - ASSIGNED-FUTURE CASH OUT	150,000	150,000	150,000	150,000	150,000	150,000
BEG BAL - UNASSIGNED	999,167	231,280	-	600,000	-	600,000
BEG BAL - FED FUNDS	-	-	664,656	-	-	-
BEG BAL - RESTRICTED-PEG FEES	72,200	88,954	104,466	120,466	136,466	120,466
BEG BAL - RESTRICTED-SUBST ABUSE	8,775	12,052	15,540	(1,075)	60	(1,075)
TOTAL BEGINNING BALANCE	4,850,990	4,103,134	5,749,869	5,206,933	3,902,619	5,206,933
TAXES						
REAL & PERS PROP TAX	2,661,688	2,751,932	2,803,000	2,909,871	2,971,529	5,881,400
LOC RET SALES & USE TAX	4,285,995	5,098,048	4,300,000	5,100,000	5,100,000	10,200,000
CRIMINAL JUSTICE TAX	209,705	250,252	185,000	210,000	220,000	430,000
ELECTRIC UTIL TAX	560,689	613,898	560,000	610,000	610,000	1,220,000
WATER UTIL TAX	154,196	267,412	245,916	252,191	259,756	511,947
GAS UTIL TAX	153,862	162,502	130,000	165,000	165,000	330,000
SEWER UTIL TAX	324,093	532,692	526,493	599,523	635,495	1,235,018
SOLID WASTE UTIL TAX	172,655	183,931	165,800	208,460	214,262	422,722
CABLE UTILITY TAX	209,795	214,055	210,000	210,000	215,000	425,000
TELEPHONE TAX	192,759	155,637	222,000	160,000	160,000	320,000
STORM DRAIN UTIL TAX	136,778	222,146	225,027	259,393	274,956	534,349
PUNCH BOARD & PULL TAB TAX	1,450	2,718	1,500	1,000	1,000	2,000
AMUSEMENT GAMES TAX	-	32,910	25,000	25,000	25,000	50,000
BINGO & RAFFLES TAX	6	-	-	-	-	-
LEASHOLD EXCISE TAX	31,570	22,897	30,000	40,000	40,000	80,000
ADMISSIONS TAX	12,314	-	-	-	-	-
TOTAL TAXES	9,107,555	10,511,030	9,629,736	10,750,438	10,891,998	21,642,436
LICENSES & PERMITS						
POLICE & PROTCTV	8,384	8,370	8,050	1,450	1,450	2,900
PROF & OCCUPATIONS	-	-	30	30	30	60
CABLE TV FRANCHISE	183,060	185,610	176,000	181,000	186,000	367,000
OTHR BUS LICENSES	114,918	129,910	111,100	120,000	120,000	240,000
BLDG, STRCTR & EQUIP	289,569	513,727	350,000	350,000	350,000	700,000
TOTAL LICENSES & PERMITS	595,931	837,617	645,180	652,480	657,480	1,309,960

INTERGOVERNMENTAL						
FED-CARES	429,885	787,496	985,600	400,000	400,000	800,000
FED-COOP FORESTRY	1,692	-	-	-	-	-
FED-DOJ INDIRECT	-	331	18,000	-	-	-
FED-HWY PLAN & CONSTR	55,487	1,350,789	212,001	-	-	-
FED-HWY SAFETY	799	270	8,965	-	-	-
FED-DISASTER PUBLIC	23,505	-	-	-	-	-
FED-HWY SAFETY FS	-	-	1,500	-	-	-
ST-DIGITAL IMG GRANT	-	-	-	50,000	-	50,000
ST-ADMIN OFFICE OF COURTS	265	960	350	350	350	700
ST-CRIML JUST TRNG COMM	1,000	-	1,000	-	-	-
ST-DEPT OF NATURL RESRC	-	8,319	-	-	-	-
ST-TRAFFIC SAFECOM GRT	250	1,227	-	1,250	1,250	2,500
ST-DEPT OF ECOLOGY GRT	5,668	6,018	-	-	-	-
ST-DOT GRANT	-	3,459,184	1,102,792	-	-	-
ST-TIB GRANT	-	190,398	457,850	-	-	-
ST-DEPT OF COMMERCE	18,343	21,658	75,000	216,500	62,500	279,000
ST-WSHCA	-	58,124	82,640	7,500	-	7,500
CRIM JUSTICE TREATMENT	-	46,049	-	-	-	-
CRIM JUSTICE-VLNT CRM/POPUL	3,574	3,904	4,044	4,385	4,516	8,901
DUI & OTHER CR JSTC ASST	1,712	1,952	1,200	-	-	-
LIQUOR/BEER EXCISE TAX	74,135	83,124	76,567	83,555	86,061	169,616
LIQUOR CNTRL BOARD PRFTS	89,741	91,255	92,684	93,177	95,972	189,149
SUQUAMISH TRIBE	-	-	10,000	-	10,000	10,000
NK SCHOOL DISTRICT	40,019	37,485	68,000	68,344	68,344	136,688
KITSAP CO - PW	356,355	16,558	-	-	-	-
KITSAP CO - HUM SVCS	363,858	304,700	279,457	64,400	-	64,400
KITSAP CO - PUBLIC HEALTH	-	2,003	-	-	-	-
KITSAP CO-FIRE DEPT	-	-	-	60,000	-	60,000
KITSAP CO PFD	56,966	107,576	79,359	-	-	-
CITIES - HUM SVCS	110,494	40,000	-	-	-	-
TOTAL INTERGOVERNMENTAL	1,633,748	6,619,379	3,557,009	1,049,461	728,993	1,778,454
CHARGE FOR SERVICES						
MUNI CT CIVIL FILINGS	43	-	400	-	-	-
MUNI CT RECORDS SV	102	-	-	-	-	-
MUNI CT ADMIN FEES	3,523	3,109	5,000	600	800	1,400
BUDGETING & ACCTG SRVCS	14,337	14,150	17,000	14,000	14,000	28,000
MUNI CT WORD PROC COPY SV	29	27	30	25	25	50
PUBLIC, PRINTING & OTHER	276	1,074	1,150	2,500	2,500	5,000
ENGINEERING SERVICES	143,705	180,179	90,000	90,000	90,000	180,000
LEGAL SERVICES	2,938	2,556	4,000	500	500	1,000
PASSPORT FEES	5,442	11,655	19,000	16,000	17,000	33,000
LAW ENFORCEMENT SVC	1,725	1,335	2,200	2,500	2,500	5,000
CFS DETENTION & CORR	104,615	67,058	110,000	5,000	2,500	7,500
PROTECTIVE INSPECTION FEE	10,758	10,428	12,000	10,000	10,000	20,000
EMERGENCY SVC FEE	5,370	3,595	3,000	1,500	1,500	3,000
ZONING & SUBDIVISION	144,900	133,912	75,000	100,000	100,000	200,000
PLAN CHECKING	151,668	329,289	150,000	150,000	150,000	300,000
COOPERATIVE EXTENS	18,073	-	-	-	-	-
ACTIVITY FEES	3,800	6,150	2,000	10,900	12,400	23,300
PROGRAM FEES	195,135	280,092	306,650	433,350	463,750	897,100
RESIDENTIAL FEE DISCOUNT	(4,166)	(6,672)	-	-	-	-
TOTAL CHARGE FOR SERVICES	802,272	1,037,937	797,430	836,875	867,475	1,704,350

FINES & FORFEITURES						
PROOF OF MV INSURANCE	431	51	600	300	300	600
TRAFFIC INFRACTION PNLTYS	33,408	24,123	25,000	20,000	23,000	43,000
NON-TRAF INFR PENALTIES	39	405	500	400	400	800
CIVIL PARKING INFR PENALT	3,779	2,489	3,000	3,000	3,400	6,400
DUI FINES	3,128	4,000	2,500	2,500	2,500	5,000
NON-COURT FINES FORF PEN	75	35	-	-	-	-
OTHER CRM TRF MSD FINES	3,273	3,533	3,750	3,500	3,800	7,300
BOATING SAFETY FINES	-	278	1,000	650	650	1,300
INV STGTV E FD ASSESSMNTS	2,292	899	1,700	150	150	300
OTHER CRM NON-TRF MSD FINES	1,135	1,696	2,200	1,300	1,300	2,600
PUB DFNSE COST RECOUP	895	988	250	1,000	1,200	2,200
TOTAL FINES & FORFEITURES	48,454	38,497	40,500	32,800	36,700	69,500
MISCELLANEOUS						
INVESTMENT INTEREST	218,849	120,741	160,000	140,000	150,000	290,000
GAIN (LOSSES) ON INVESTMENT	38,449	(139,561)	-	-	-	-
INTEREST ON RECEIVABLES	11,376	8,750	12,000	9,000	9,500	18,500
INTEREST ACCT REC MUNI CT	1,756	2,520	5,000	4,000	4,000	8,000
RENTALS LEASES & CONCESSION	38,594	47,024	29,400	40,200	40,200	80,400
CONTRIB & DONATIONS	7,921	5,381	9,000	11,500	12,850	24,350
SURPLUS SALES	3,885	4,796	2,000	10,500	6,350	16,850
JUDGMENTS & SETTLEMENTS	165	26	-	-	-	-
CASHIER OVRG/SHRT	1	-	-	-	-	-
OTHR MISC REVENUE	12,247	967	1,100	1,600	1,600	3,200
TOTAL MISCELLANEOUS	333,243	50,644	218,500	216,800	224,500	441,300
OTHER FINANCING SOURCES						
PROC SALES OF CAPITAL ASSETS	-	8,677	3,500	-	-	-
TRANSFERS IN	-	175,000	50,000	-	-	-
INSURANCE RECOVERIES	-	1,000	-	-	-	-
TOTAL OTHER FINANCING	-	184,677	53,500	-	-	-
PRIOR PERIOD ADJUSTMENT	-	68,645	-	-	-	-
TOTAL GENERAL FUND REVENUE	17,372,195	23,451,560	20,691,724	18,745,787	17,309,765	32,152,933

BASELINE BUDGET

INTRODUCTION

This section of the budget presents the details of the City's baseline budget or, in other words, what is necessary to maintain existing services and programs at the current level. Data is presented by fund, with the General Fund presented in more detail by departments. The financial data includes a narrative describing the program funded. The narrative explains, in general terms, the character of the program and the activity highlights of the upcoming budget year. The proposed work program for 2023 & 2024 is summarized, providing an overview of how the funds will be expended.

The proprietary funds are displayed differently. The financial data for these funds is outlined in a working capital format, which not only describes the use of the funds but also examines the fiscal status of the fund itself. This format also summarizes the income associated with the fund.

The data is presented in a line-item format, categorized at the expenditure object level. This is based on the Washington State BARS (Budgeting, Accounting and Reporting System), which governs the City's accounting procedures. Object level summarizes the expenditure into the following categories:

- **Salaries & Wages**
- **Personnel Benefits**
- **Supplies**
- **Other Services & Charges**
- **Intergovernmental/Interfund Services and Taxes**
- **Capital Outlay**
- **Debt Service: Principal**
- **Debt Service: Interest and Related Costs**
- **Interfund Payments for Services**

CITY OF POULSBO DEPARTMENT HEAD ORGANIZATION CHART



PROGRAM DESCRIPTION:

The General Fund is the City's largest component of the baseline budget, accounting for approximately 33% of the total City budget. It provides funding for most of the operating services, programs, and employees of the City. The combined 2023-2024 Projected Budget for the General Fund totals \$30,079,933. In 2023, the projected total is \$14,843,168 and in 2024 the projected total is \$15,236,765. The General Fund Budget is divided into nine categories or functions. Those functions are: General Government, Public Safety, Utilities, Transportation, Natural & Economic Environment, Social Services, Culture and Recreation, Capital Outlay, and Debt Service. The category function of General Government is one of the largest and includes services provided by the Mayor, Council, Municipal Court, as well as the Finance and Clerk Departments. These services are generally administrative in nature and include expenditures associated with Personnel, Information Services, and legal services, accounting for 28% of the General Fund. The Public Safety category includes Police and Detention and makes up approximately 32%.

2023 & 2024 PROGRAM HIGHLIGHTS:

In year's past, the City's General Fund baseline budget has not significantly changed from one year to the next in terms of mix and levels of service provided. Departments submitted their 2023 and 2024 budgets at 2022 levels with the exception of wages and benefits, and other contractual obligations. Several additional funding requests were made in the form of Baseline Adjustment Requests (BARs) and New Program Requests (NPRs). City Council reviews the requests during the budget process and items approved are incorporated into the final budget. The requests and funding summary are located in Section 8.

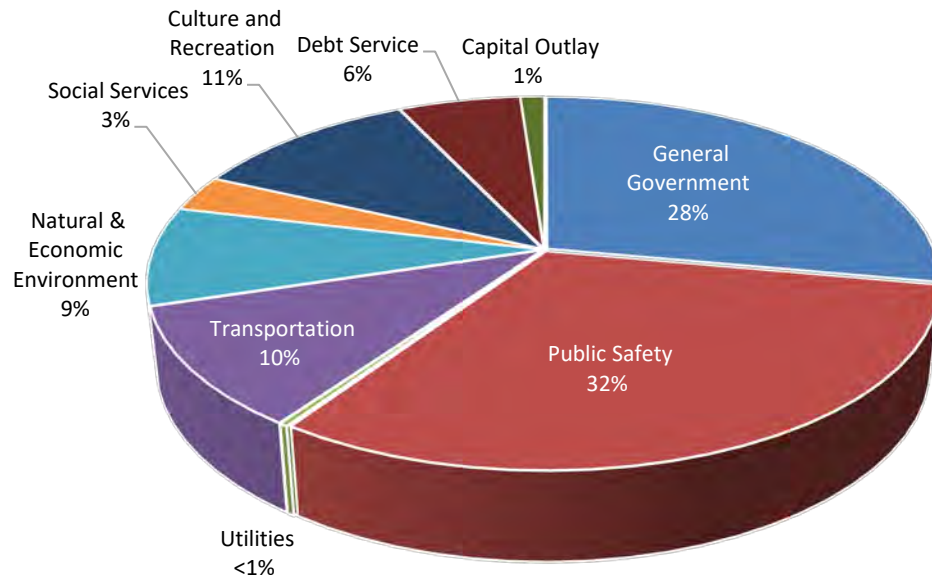
Wages and benefits have been projected with anticipated benefit rates and increases as established in current Bargaining Unit contracts. Retirement rates, administered by Washington State Retirement System,

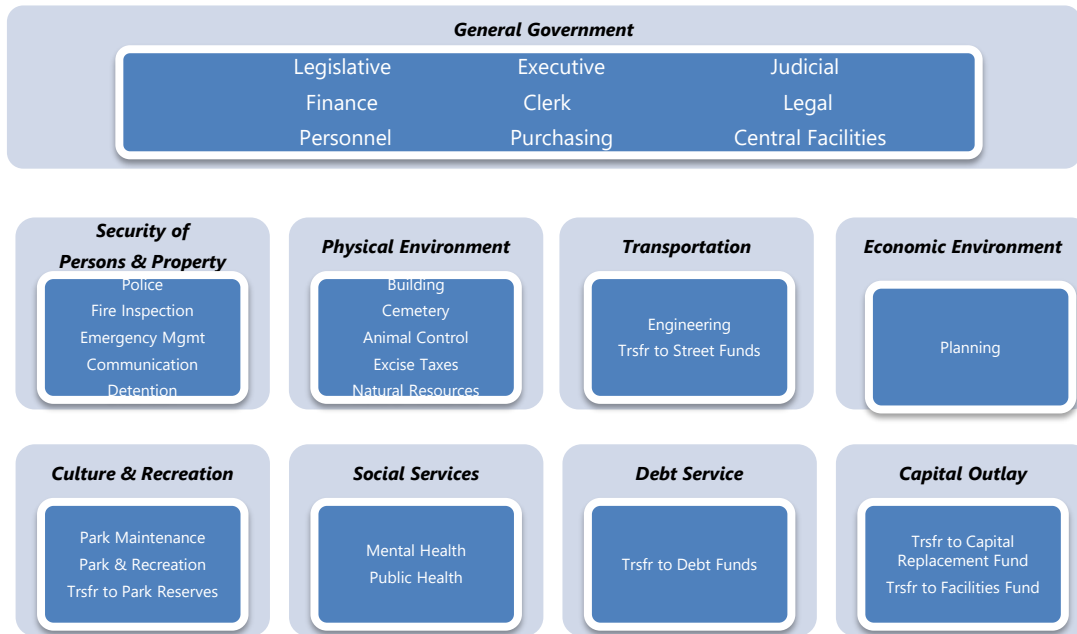
are established by state legislature. The rates have been increased per the recommended increase from Office of Financial Management. These increases have been built into the 2023 and 2024 budget.

While the budget is adopted with the most conservative projections, it is anticipated reserves will be utilized in the upcoming budget cycle due to economic fluctuations and Council approved expenditures for continued levels of service. A growing fund balance in excess of the Financial Management Policy limits, City Council felt it necessary to utilize reserves to maintain current or improved levels of service and fund several onetime requests.

Function	2023 Budget	2024 Budget	Combined Percent
General Government	4,092,639	4,412,000	28%
Public Safety	4,632,983	4,810,548	32%
Utilities	38,882	48,564	0%
Transportation	1,589,106	1,602,267	11%
Natural & Economic Environment	1,293,122	1,323,146	9%
Social Services	580,032	369,764	3%
Culture and Recreation	1,651,284	1,710,843	11%
Debt Service	789,725	784,238	6%
Capital Outlay	175,395	175,395	1%
Total General Fund	14,843,168	15,236,765	100%

**2023-2024
GENERAL FUND EXPENDITURES
(BY TYPE OF GOVERNMENT BEING SUPPORTED)**





LEGISLATIVE AND EXECUTIVE DEPARTMENTS

Legislative Mission:

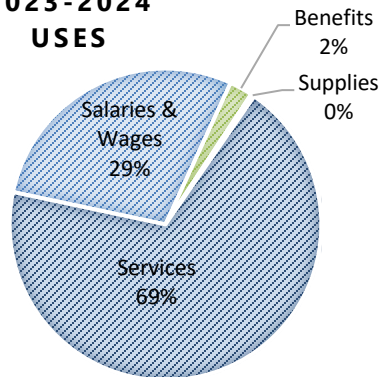
Our City's Council endeavors to balance residents' concerns and opinions with the law. The Council establishes the priorities of the City along with setting policies and a budget to allow the Mayor and Department Heads to run day-to-day business effectively and efficiently.

Executive Mission:

To protect the citizens' best interests by fairly and faithfully administering the City's day-to-day business, carrying out the policies set by Council and ensuring all laws and ordinances are equally enforced.

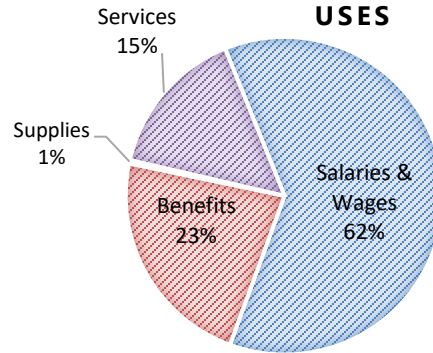
LEGISLATIVE DEPARTMENT

2023-2024 USES



EXECUTIVE DEPARTMENT

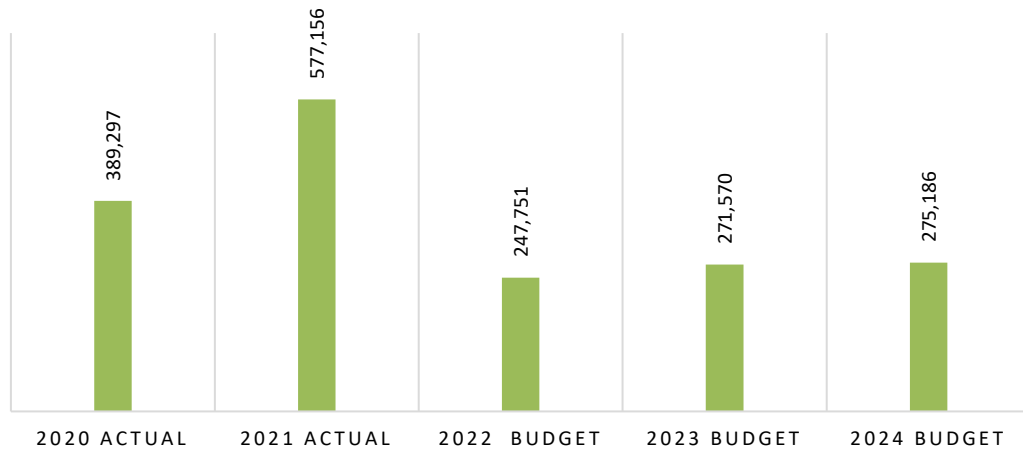
2023-2024 USES



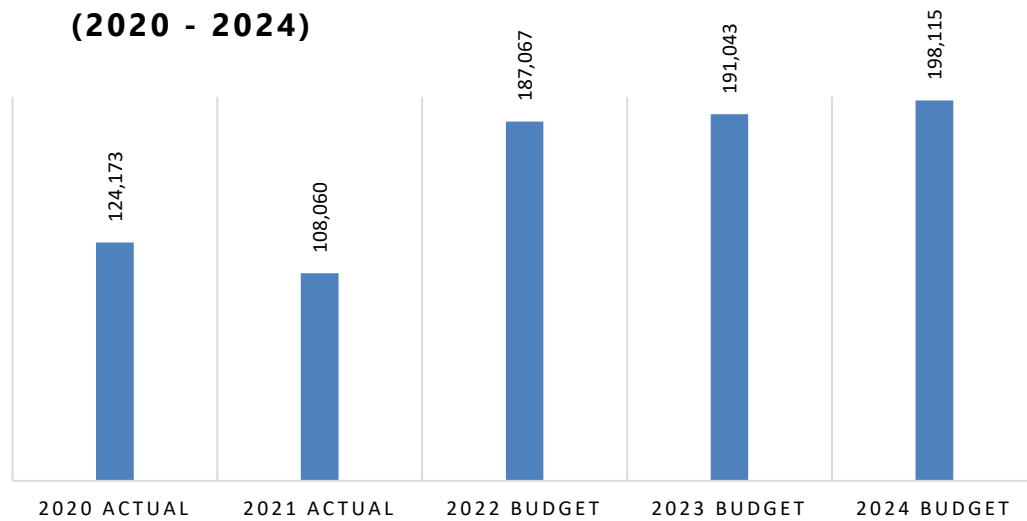
ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
LEGISLATIVE						
SALARIES & WAGES	48,511	48,637	75,000	72,000	84,000	156,000
BENEFITS	3,851	3,871	6,208	6,053	7,053	13,106
SUPPLIES	421	120	1,030	1,030	1,030	2,060
OTHER SERVICES & CHARGES	336,515	524,528	165,513	192,487	183,103	375,590
TOTAL LEGISLATIVE	389,297	577,156	247,751	271,570	275,186	546,756

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
EXECUTIVE						
SALARIES & WAGES	73,047	67,180	115,105	117,707	122,416	240,123
BENEFITS	29,557	25,951	41,562	42,936	45,299	88,235
SUPPLIES	5,090	4,373	700	700	700	1,400
OTHER SERVICES & CHARGES	16,480	10,555	29,700	29,700	29,700	59,400
TOTAL EXECUTIVE	124,173	108,059	187,067	191,043	198,115	389,158

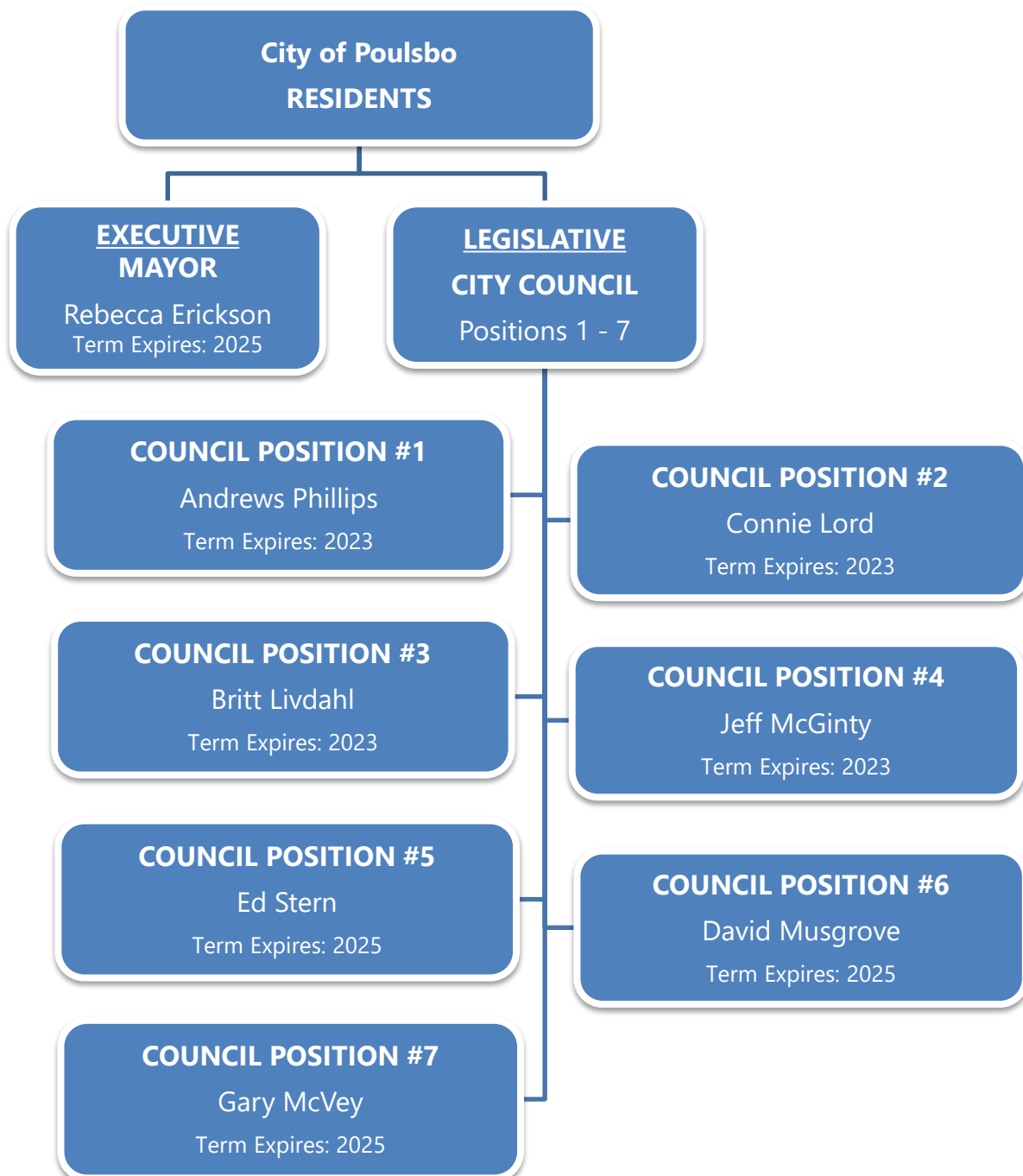
LEGISLATIVE DEPARTMENT BUDGET (2020 - 2024)



EXECUTIVE DEPARTMENT BUDGET (2020 - 2024)



ORGANIZATION OF THE LEGISLATIVE AND EXECUTIVE DEPARTMENTS



City Council Liaison Assignments:

- **City/Suquamish Tribe Intergovernmental Committee:** Councilmembers Stern, McGinty, and Livdahl
- **Kitsap Regional Coordinating Council (KRCC):** Councilmember Stern
- **Lodging Tax Advisory Committee:** Councilmember Stern
- **NKSD School Board:** Councilmember Phillips
- **Poulsbo Historical Society:** Councilmember Lord

PROGRAM DESCRIPTIONS:

The Legislative and Executive Department budgets consist of those expenses incurred by the City's elected officials in the operation of the day-to-day business of the City.

The City Council has all the powers delegated by the State Constitution, which are not specifically denied by state law. Poulsbo operates as a "Non-Charter" code city. The primary responsibility of the City Council is to act as elected representatives of the citizens of the City and to legislate and set policies for the effective and efficient functioning of City government. Powers are delegated by the State Constitution. To that end, City Council's goal is to be open and available to the citizens so that fair and equitable legislation will be adopted, and realistic policies approved. The City Council meetings were historically held at 7:00 PM on the first, second, and third Wednesdays of each month. Each of the seven Councilmembers also served on committees providing liaisons to all City departments, boards, and various organizations throughout the City. In August 2022, the City Council decided to suspend Council committee meetings for the remainder of 2022 and have "committees-of-the-whole" in the form of Council Workshops. The meetings begin at 5:00 p.m. on the first, second, and third Wednesdays of each month, and give flexibility of having workshop, business only, or a double meeting with a workshop and business meeting combined.

The Mayor is the Chief Executive and Administrative officer of the City who oversees all departments and employees and ensures applicable ordinances and regulations are enforced, and law and order are maintained in the City. The Mayor presides over all meetings of the City Council, reports to the City Council concerning financial and other needs of the City and makes recommendations for City Council consideration and action. The Mayor is the official and ceremonial head of the City.

During the budget process, the Mayor reviews the total financial program developed by the department heads and Finance Department and submits a proposed preliminary budget for City Council action.

Election costs are also accounted for in the Legislative budget. These costs vary from year to year depending on the number and size of elections.

STAFFING LEVEL:

The Executive Department consists of one full-time Mayor.

The Legislative Department City Council consists of seven council members.

2021-2022 PROGRAM ACCOMPLISHMENTS:**Executive**

- Presented a balanced work program, created, and implemented by city staff, for approval and adoption of the City Council. See legislative accomplishments below.
- Achieved a balanced budget while supporting revenue projections and careful use of COVID grants funds received.
- Maintained public outreach through social media and weekly open office hours.

- Promoted private investment with increased housing starts in the Crystal View, Poulsbo Meadows, Blue Heron, Noll Terrace, Westwood Crossing, Spencer Plat, Calavista, and Johnson Ridge subdivisions. New apartments were created with Norland Trails and The Sophie.
- Viking Avenue revitalization continued with increased sales taxes generated. New businesses located and the expansion of the brewery and bakery locations along with Pape Machinery, Site One Landscaping, and Sun Belt Rentals.
- College Marketplace begins to flourish with the construction of the Fairfield Hotel, Emergency Veterinarian services, Firestone Tire, and Norland Trails Apartments.
- 7th Avenue continues to expand with the relocation and construction of Liberty Bay Bank, Discount Tire, and continued work to reuse underutilized commercial spaces.
- Supported and fostered an active commercial rental market with a vibrant downtown Poulsbo without vacancies, including the expansion of the Poulsbo Historical Society museums.
- Supported involvement with the Kitsap Public Facilities District and ongoing development of the Poulsbo Events and Recreation Center.
- Employment recruitment of a new Chief of Police and reorganization within the police department to ensure management oversight.
- Created Event Coordinator position to help economic revitalization and social media policy.
- Relocated our Public Works Administration to a new location on Viking Avenue with an extensive remodel of an existing structure. Repurposing of the old Public Works Facility is ongoing.
- Developed a new departmental division to support social support outreach: Housing Health and Human Services.
- Created Behavioral Health Specialist Program with Kitsap County 1/10 of 1% Mental Health grant funding, hired three mental health specialists to work with the City's court and police department, and provided mental health services throughout Kitsap County. In 2021, created Poulsbo Fire CARES, a partnership with the Poulsbo Fire District for ongoing support of vulnerable populations.
- Pandemic response ongoing with grant allocations and monitoring.
- Involved regionally in Housing Kitsap, as chair of the board, to help promote affordable housing and the planning of the Poulsbo Nordic Cottages, small scale, reusable model to create affordable housing.
- Worked with the SR-305 multi-jurisdictional team and the creation of the Johnson Parkway roundabout and roadway, including the shared use pathway.
- Worked with multijurisdictional groups to clean Liberty Bay, restore commercial shellfish harvesting, and re-introduce native oyster populations.
- Held regional board positions for Kitsap Transit, Kitsap County Health District, CENCOM – Kitsap 911, Department of Emergency Management, Kitsap Regional Coordinating Council (including Executive Committee), Puget Sound Regional Council (including Chair, Transportation Policy Board 2019-2020, Vice President in 2021) PSRC Executive Committee, Operations Committee, and Project Selection Task Force, Housing

Legislative

- Selected Johnson Parkway Roundabout Artwork and Retaining Wall Artwork
- Approved Business Recovery Policies and Summer Fair Program
- Adopted 2021 Comprehensive Plan Amendments
- Approved Emergency Communications Software Services (Nixle)
- Approved American Rescue Plan Act Grants for Non-Profits
- Approved American Rescue Plan Act Funds Allocation for Utility and Rent Assistance
- Approved Interlocal Agreement with Poulsbo Fire for Fire CARES Program
- Adopted the Shoreline Master Plan Update
- Approved the Ekermann-Divoky Annexation

- Established a Transportation Benefit District for Neighborhood Streets Funding
- Ratified the 2021 Kitsap Countywide Planning Policies
- Approved the 2021 Parks, Recreation & Open Space Plan
- Approved the Teamsters and Poulsbo Police Officers Association Collective Bargaining Agreements for 2022-2024
- Approved the Crystal View Plat
- Approved COVID-19 Home Tests for Small Businesses
- Approved an Interlocal Agreement with Housing Kitsap for the Nordic Cottage Project
- Adopted 2022 Comprehensive Plan Amendments
- Approved Noll Terrace Final Plat
- Approved Blue Heron Final Plat
- Adopted the Welcoming and Inclusive City Reaffirmation Resolution
- Adopted 2019 Stormwater Manual

2021 LEGISLATIVE ELECTIONS:

January 2022, Councilmembers Ed Stern, David Musgrove, and Gary McVey were sworn into office after re-election to their respective Council positions (#5, #6, and #7), and Mayor Erickson was sworn into office after re-election to another term.

2023 LEGISLATIVE AND EXECUTIVE ELECTIONS:

At the end of 2023, the term for Councilmembers in Council Position #'s 1, 2, 3, and 4 will expire. The elections for these four positions will take place November 2023, with those elected being sworn-in in January 2024.

ADMINISTRATIVE SERVICES

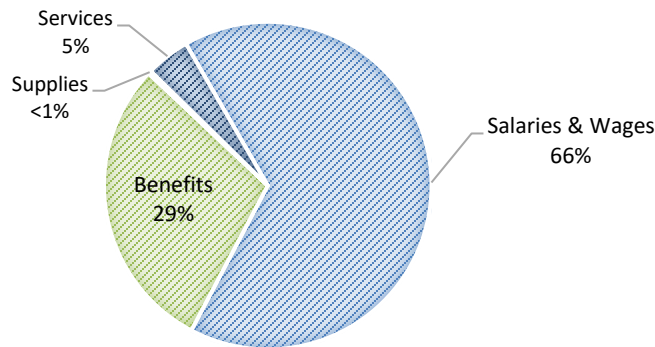
CLERK'S DEPARTMENT

Mission Statement:

We, the members of the Clerk's Department, are committed to rendering neutral, impartial, considerate, and equal service to all citizens as well as recording the truth and preserving all records entrusted to us.

The mission of the Risk Management Department is to protect the City of Poulsbo's assets and resources and to collaborate with staff to help them meet their goals thereby minimizing the probability, occurrence, and impact of losses to the City of Poulsbo.

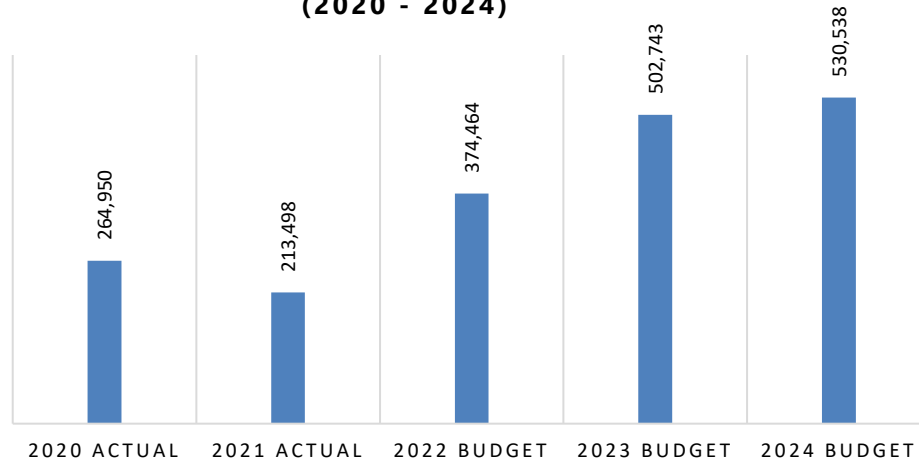
CLERK'S DEPARTMENT 2023-2024 USES



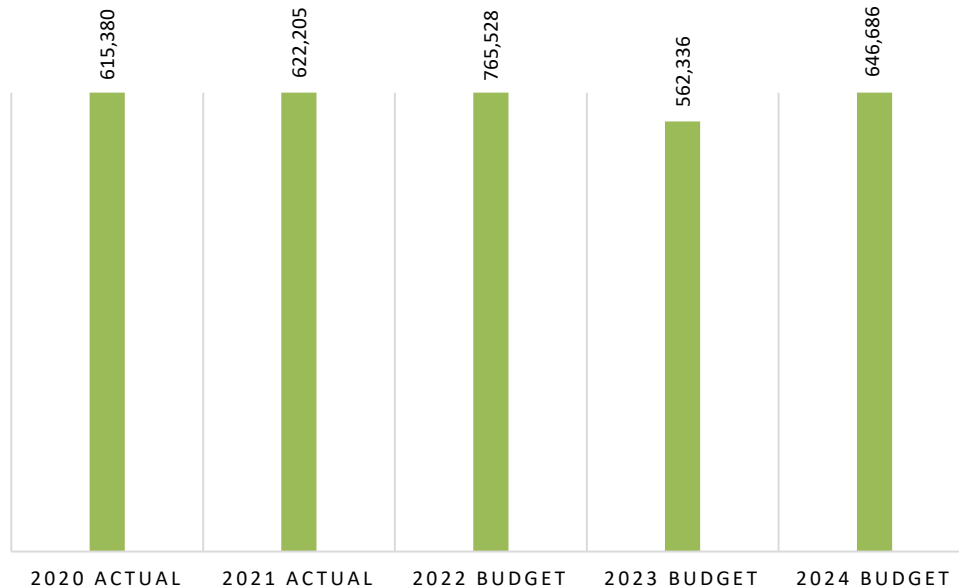
ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
CLERKS						
SALARIES & WAGES	178,064	145,430	249,412	332,131	350,519	682,650
BENEFITS	79,695	62,540	108,619	146,604	156,011	302,615
SUPPLIES	1,748	799	1,650	1,650	1,650	3,300
OTHER SERVICES & CHARGES	5,443	4,728	14,783	22,358	22,358	44,716
TOTAL CLERKS	264,950	213,498	374,464	502,743	530,538	1,033,281

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
RISK MANAGEMENT						
SALARIES & WAGES	158,268	161,801	206,970	-	-	-
BENEFITS	67,013	64,043	79,628	-	-	-
SUPPLIES	4,385	789	6,376	-	-	-
OTHER SERVICES & CHARGES	385,714	395,573	472,554	562,336	646,686	1,209,022
TOTAL RISK MANAGEMENT	615,380	622,205	765,528	562,336	646,686	1,209,022

CLERKS DEPARTMENT BUDGET (2020 - 2024)



RISK MANAGEMENT DEPARTMENT BUDGET (2020-2024)



PROGRAM DESCRIPTION:

The Clerk's Department is the main information center for city government. In addition to providing information, the department maintains and updates the Poulsbo Municipal Code; has responsibility for all ordinances, resolutions, proclamations, and policies; provides records maintenance and retention for most City departments; and responsible for public records requests.

As of 2023, the Clerk's Department has also absorbed the Risk Management Department. The Risk Management Department serves to identify, manage, and minimize the probability, occurrence, and impact of losses to the City.

Staff responsibilities include:

- Providing support to the Mayor and City Council.
- Preparing City Council agendas; and electronic agenda packets for placement on the City's web site.
- Attending meetings, recording, and transcribing Council meetings, Finance/Administration Committee meetings, special meetings, retreats, and workshop minutes.
- Coordinating with Bremerton Kitsap Access Television for the televising of Council meetings.
- Issuing and reviewing business, occupational licenses; and issuing miscellaneous licenses and permits
- Processing ordinances, resolutions, and contracts/agreements.
- Processing real property documents and lawsuits.
- Telephone answering; and city mail processing and distribution.
- Manage and oversee municipal website; and manage information for the Executive, Legislative and Clerk Department portions of the City's web page.
- Create and publish monthly City E-newsletter.
- Coordinating special events applications and city services requested.
- Handling City Hall meeting room rentals and reservations.
- Coordinating and processing public records requests.
- Records retention instruction, storage, microfilming, access, and notary services.
- Providing support to Human Resource by performing all job recruitments process for vacant positions.
- Identify and quantify areas of risk to the City.
- Implement safety programs and provide training to reduce or eliminate risks to the City.
- Investigate, submit, and coordinate tort claims and claim management, both against the City and on the City's behalf as the claimant.
- Provide litigation management.
- Plan, organize and manage the City's insured programs for municipal, automotive, property, and liability claims.
- Serve as the City delegate to the Washington Cities Insurance Authority (WCIA)

STAFFING LEVEL:

The Clerk's Department consists of 4 full-time equivalent (FTE) positions. One full-time City Clerk, one full-time Deputy City Clerk, and two full-time Administrative Assistants, one of which is being shared with Human Resources.

The Administrative Assistant position was a reinstatement of the Office Clerk I position, which was removed in October 2020 via the Voluntary Separation Program. The position was reinstated with ARPA funding in 2021 and upgraded to provide support services to Human Resources. This position recognized the functions necessary to fulfill the needs of the department: focusing on support of both the Clerk's Office and Human Resources.

In January 2023, an additional Administrative Assistant position was created to support the Clerks Office and Risk Management function of the City.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Served on the City's Emergency Management Team upon activation due to the COVID-19 pandemic.
- Continued support of Summer Fair in 2021.
- COVID-19 policy review and updated throughout the pandemic.
- Completed 2021 Fleet Management Audit deliverables and completed 2022 WCIA COMPACT requirements, including successful completion of risk audits.
- Supported City Prosecutor by taking on the risk management duties as of October 2021.

- Provided support to the Police Department with their public records requests.
- Supported Municipal Court by processing 50% of the intake of passports.
- Supported HR by processing their account payables and scanning department records.
- Provided support to City Attorney in public records litigation.
- Implemented employee training and tracking software.
- Implemented Nixle and continued support to departments in sending out emergent messaging to citizens.
- Implemented a reservation system for notaries during staffing shortages.
- Supported staff in the implementation of hybrid meetings.
- Supported the management team in collective bargaining agreement negotiations.
- Communicated effectively with City leadership and departments regarding claims, litigation, and exposures.
- Maintained compliance with the obligations of membership in the City's Risk Pool

2023-2024 PROGRAM USES:

The Clerks Department and Risk Management budgets include costs associated with training, travel, and dues to ensure compliance with current legal requirements and best practices for City operations. The budget also includes expenditures related to liability and property insurance costs. Government functions are charged to the General Fund. Amounts related to the utility funds are charged directly to those funds.

CLERKS DEPARTMENT WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
<i>Administrative Services</i>					
Active Business Licenses	2,612	3,028	3,252	3,349	3,450
City Hall Conference Room Reservations	1	3	5	10	10
E-Newsletters Distributed	9,597	10,892	18,617	20,000	22,000
Notary Revenue	220	1,010	2,600	2,700	2,800
Signatures Notarized	43	217	390	400	415
Web Page Updates	250	240	275	300	320
<i>Legislative Support Services</i>					
Council Meetings Staffed	37	37	37	36	36
Finance Committee Meetings Staffed	18	16	16	24	24
Ordinances Processed	15	17	16	16	16
Pages of Meeting Minutes Processed	641	337	300	300	300
Pages of Ordinances Codified	165	404	250	270	270
Resolutions Processed	28	14	22	20	20
<i>Records Management</i>					
Archives - Record Retrievals	13	9	10	10	10
Archives - Total Boxes Received & Transferred	45	6	45	45	45
Total Destruction Logs Received	92	37	75	100	125
Boxes Destroyed/Non-Boxed Items/E-records	31/61/0	26/11/0	29/15/0	40/20/5	60/30/10
Boxes Transferred to Reg Archivist	0	0	5	10	15
Public Records Requests	620	565	670	615	615

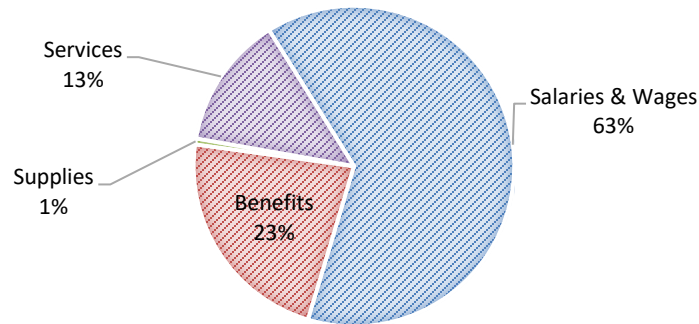
ADMINISTRATIVE SERVICES

PERSONNEL DEPARTMENT

Mission Statement:

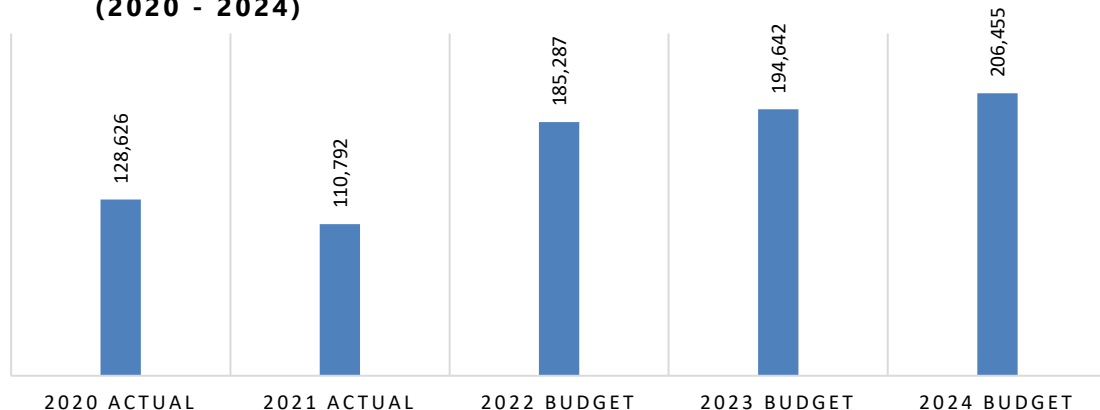
The Personnel Department serves the interests of the City by supporting, developing, and protecting its most valuable resource-people. Personnel will provide guidance in the development, implementation, and equitable administration of policies and procedures, thus fostering a positive work environment.

PERSONNEL DEPARTMENT 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
PERSONNEL						
SALARIES & WAGES	73,585	67,676	115,785	123,051	131,753	254,804
BENEFITS	29,480	25,845	41,536	43,625	46,736	90,361
SUPPLIES	582	98	1,200	1,200	1,200	2,400
OTHER SERVICES & CHARGES	24,980	17,173	26,766	26,766	26,766	53,532
TOTAL PERSONNEL	128,626	110,792	185,287	194,642	206,455	401,097

PERSONNEL DEPARTMENT BUDGET (2020 - 2024)



PROGRAM DESCRIPTION:

The Personnel Department coordinates services and programs, which assist City departments in developing and maintaining a qualified, effective, and diverse workforce and provides employment-related services to the City's employees and job applicants.

Functions include:

- Employee recruitment, testing, and selection.
- Classification and compensation, including development and maintenance of job descriptions, and compensation plans.
- Benefits coordination, including administration of the employee health insurance and retirement benefit programs.
- Employee relations, including labor negotiations and dispute resolution.
- Employee development, including coordination of the City-wide employee training requirements.
- Civil Service Secretary/Examiner.
- Labor and Industries Coordinator.
- Equal Employment Opportunity, including the investigation of harassment and discrimination complaints.

STAFFING LEVEL:

The Personnel Department consists of 1 FTE position, Human Resources Manager, with support from the Administrative Assistant in the Clerks department.

2021-2022 PROGRAM ACCOMPLISHMENTS:

Assisted the following departments with filling open positions:

- **Building:** Building Inspector II
- **Engineering:** Engineering Technician and Senior Field Inspector
- **Finance:** Accounting Clerk (2)
- **HHH:** Community Support Specialist (2)
- **IT:** Senior Systems Administrator
- **Municipal Court:** Judicial Specialist
- **Parks & Recreation:** Administrative Support Clerk, Instructors (29), Special Events Coordinator, Recreation Programmer, Parks & Recreation Director
- **Planning:** Administrative Assistant, Assistant/Associate Planner (2), Planning Director
- **Police:** Behavioral Health Navigator, Lieutenant, Police Administrative Specialist, Police (Patrol) Officers (6), Sergeant
- **Public Works:** Custodian, Engineering Technician, Grounds Maintenance Technician (2), Maintenance Technician, Mechanic Assistant

2023-2024 PROGRAM USES:

The budget includes costs associated with the hiring of personnel, including police civil service costs. Some training for City employees is partially paid out of this budget. To stay current with the legal mandates for hiring, maintaining, disciplining, and terminating employees, the Human Resources Manager attends the Association of Washington Cities (AWC) Labor Relations Institute and other pertinent personnel-related seminars.

PERSONNEL DEPARTMENT PERFORMANCE MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of approved L&I claims	7	15	8	7	8



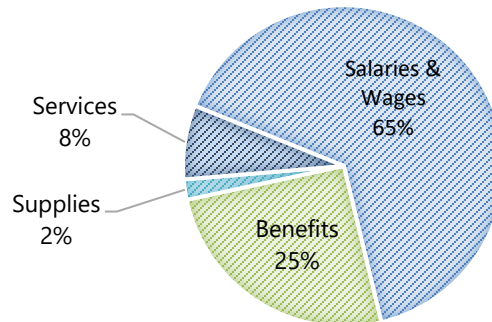
ADMINISTRATIVE SERVICES

HOUSING, HEALTH, AND HUMAN SERVICES DEPARTMENT

Mission Statement:

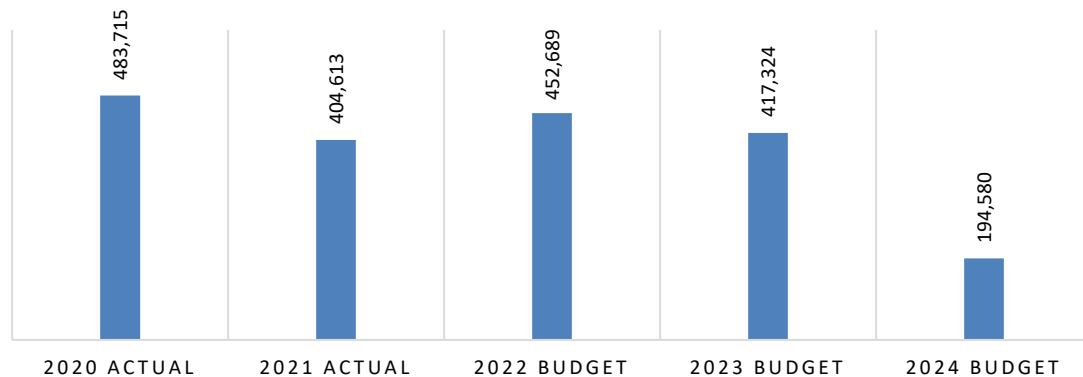
The Housing, Health, and Human Services Department was created in 2020 to strengthen the City's safety net and improve services for low income/vulnerable residents. The Department focuses on four main areas: deeply affordable and transitional housing, low barrier behavioral health services, services for low-income individuals, and public health (in coordination with the County).

HOUSING, HEALTH, AND HUMAN SERVICES 2023-2024 DEPARTMENT USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
HOUSING, HEALTH & HUMAN SVCS						
SALARIES & WAGES	307,640	100,775	79,631	274,423	124,137	398,560
BENEFITS	146,530	39,248	29,801	112,601	42,643	155,244
SUPPLIES	10,463	1,980	-	7,500	5,000	12,500
OTHER SERVICES & CHARGES	19,081	262,610	343,257	22,800	22,800	45,600
TOTAL HOUSING, HEALTH & HUMAN SVCS	483,715	404,613	452,689	417,324	194,580	611,904

HOUSING, HEALTH, AND HUMAN SERVICES BUDGET (2020 - 2024)



2022 DEPARTMENT ACCOMPLISHMENTS:

City Council established a Housing, Health, and Human Services Department (H3) in 2020. The H3 Director worked, in 2022, to define the functions of H3 and develop government and nonprofit partnerships to benefit Poulsbo residents. 2022 activity was focused on:

The Nordic Cottage Project. Partnerships were created, partial funding obtained, and community outreach conducted for the Nordic Cottage Project. The Department worked with Housing Kitsap to engage in pre-construction tasks such as identifying an architect, conducting site surveys, attending pre-application meetings, and creating presentations for a Steering Committee, City Council, and neighborhood residents. A concept of two cottages with four units each was created and over \$600,000 was raised for the Project through federal and state grants.

Nonprofit Partnerships. H3 worked with Fishline, Coffee Oasis, and Kitsap Homes of Compassion to create new rental assistance programs and enhance housing programs already in place through staff support and funding. The Department worked closely with Gateway Fellowship and the Department of Emergency Management to plan and provide for hot/cold weather shelters. We also provided financial support to Fishline, through the American Rescue Plan Act, for a mental health counselor.

Creation and Expansion of Fire CARES. H3 worked with the Poulsbo Fire Department, in 2021, to create a Fire CARES program to assist individuals using 911 to address behavioral health needs (related to mental health distress, substance use, and cognitive decline). In 2022, Fire CARES significantly expanded with state and county grant funding. Program management for Fire CARES is provided through H3 and includes strategic planning, partnership development, grant writing, and the hiring/supervision of behavioral health specialists. The Program has grown from two people in 2021 (a firefighter and a social worker) to five (firefighter, two social workers, substance use disorder professional, geriatric specialist). Coverage expanded from Poulsbo city limits to other parts of North Kitsap, including our two neighboring tribes. Fire CARES assists approximately 40 individuals, each month, struggling with mental health and substance use issues. Many of these individuals are aging adults (65+) who need help with medical needs and social services.

Senior Initiatives. The Department recognizes, through its work through the COVID pandemic and with the Fire CARES team, how many seniors in the Poulsbo area are struggling with isolation and depression. A Senior CARES Initiative was launched in 2022 to match volunteers with seniors through friendly phone conversations. A core volunteer team was created and a trainer were identified in 2022. Volunteer recruitment and training will extend through the end of the year with a program launch in January of 2023. H3 began work with Parks & Recreation, this year, to plan for a drop in senior center in 2024.

Municipal Advocacy. The H3 Director was active at the state level, in 2022, advocating for City support affordable housing, behavioral health and crisis response responses. She serves on a Governor-appointed Crisis Response and Improvement Committee (CRIS) to help shape 988-system changes and advocate for City services. She serves as the Chair of the state's Co-Responder Outreach Alliance (CROA) which lobbies for funding and support of police and fire co-response programs.

SERVICES PROVIDED:

Services provided by the Housing, Health, and Human Services Department include but are not limited to:

- Coordinating City efforts to develop affordable housing
- Coordinating City efforts to improve the health of Poulsbo residents
- Coordinating City efforts to improve access to behavioral health services for Poulsbo residents

- Grant writing and strategic partnerships
- Representing the City at local, regional, and national meetings.

2022 REVENUE SOURCES:

H3 obtained grant funds from the Department of Commerce and County Health and Human Services Department for the Nordic Cottage Project in 2022 (total \$620,000). The Department also received Department of Commerce, Salish Behavioral Health Services Organization, County Treatment Tax, and Accountable Communities of health grants to support the Fire CARES program (total \$374,000). 25% of the Director's salary and benefits and 25% of the Community Support Specialist salary and benefits is derived from the City's affordable housing sales and Use tax.

STAFFING LEVEL:

The 2022 Housing Health and Human Services Department was staffed by one full-time Director and two full time Community Support Specialists who work for the Fire CARES team. We also employ a part time substance use disorder professional with local liquor tax funds and a part time geriatric specialist funded through the American Rescue Act Plan (ARPA). This staffing level will continue in 2023. In 2024, one Community Support Specialist will transition to a neighboring agency to staff their new CARES program.

A part time Office Clerk was approved as a new program request in 2023 and will add 0.5 FTE to this department.

2023-2024 RESOURCES:

Resources are derived from the general fund, liquor tax fund, housing tax, and state and local grants. 2023 and 2024 revenue will depend on the success of upcoming grant applications.

2023-2024 EXPENDITURES:

The 2023-2024 Housing, Health and Human Services budget will primarily consist of the cost of a full time Department Director along with behavioral health staff for the Fire CARES Program.

2023 GOALS:

The Housing, Health, and Human Services Department will continue to:

- Coordinate City efforts to develop deeply affordable housing
- Coordinate City efforts to improve the health of Poulsbo residents
- Coordinate City efforts to improve access to behavioral health services for Poulsbo residents
- Advocate for County, state and federal funds for Poulsbo housing, health and human services.

Subject to Council approval:

- The Department will assist Housing Kitsap in the completion of the Nordic Cottage Project and identify new sites for Nordic Cottage and other affordable housing developments.
- The Department will expand Fire CARES coverage and move to a 7-day a week response model
- The Department will work with Poulsbo Police and Poulsbo Fire to create a new Emergency Management Coordinator position to enhance emergency preparedness

HOUSING, HEALTH AND HUMAN SERVICES PERFORMANCE MEASURES

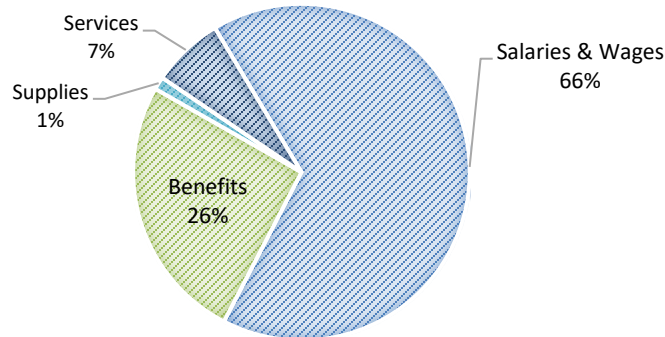
Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
New programs and initiatives	2	1	1	6	1
	Nordic Cottages Poulsbo Fires CARES	Poulsbo CARES COVID-19 response	Cold weather shelter staffing	Central Kitsap Fire CARES SUD Outreach Geriatric Specialist Senior CARES Day Shelter Nordic Cottages Site #2	Community Court
Ongoing programs and initiatives	Police Navigator Program	2 Nordic Cottages Poulsbo Fire CARES	2 Nordic Cottages Poulsbo Fire CARES Poulsbo CARES COVID response	3 Nordic Cottages Poulsbo Fire CARES Cold weather shelter staffing	7 Poulsbo CARES Central Kitsap Fire CARES SUD Outreach Geriatric Specialist Senior CARES Day Shelter Nordic Cottages Site #2
Contracts with partner agencies	0	2	3	4	6
Grants Obtained	1	2	4	2	4
Volunteers engaged	0	40	50	110	50
Individuals assisted by the Poulsbo CARES team	0	340	311	400	400
Individuals assisted by Geriatric Specialist	0	0	0	40	100

ADMINISTRATIVE SERVICES **INFORMATION SERVICES DEPARTMENT**

Mission Statement:

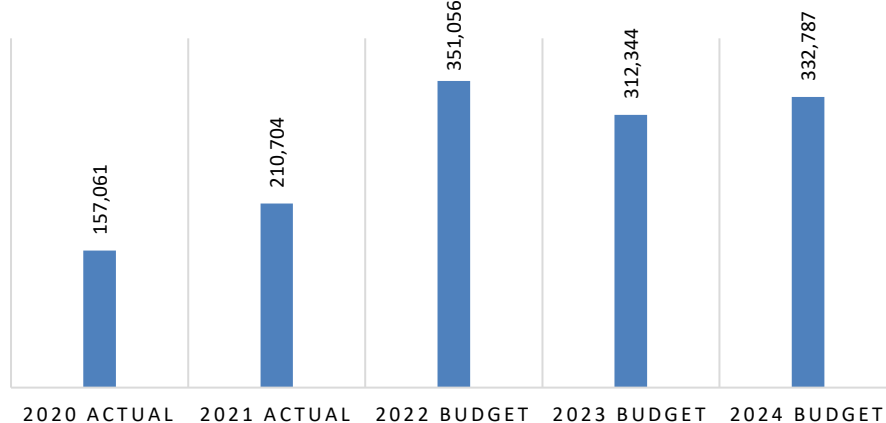
The Information Services Department is committed to providing a stable computing environment, reliable and responsive information technology support services, technological leadership, and vision in support of the City's business requirements.

INFORMATION SERVICES DEPARTMENT 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
INFORMATION SERVICES						
SALARIES & WAGES	105,875	138,669	243,402	206,287	221,004	427,291
BENEFITS	43,145	55,052	81,405	79,808	85,534	165,342
SUPPLIES	7,921	10,070	4,000	4,000	4,000	8,000
OTHER SERVICES & CHARGES	120	6,913	22,249	22,249	22,249	44,498
TOTAL INFORMATION SERVICES	157,061	210,704	351,056	312,344	332,787	645,131

INFORMATION SERVICES DEPARTMENT BUDGET (2020 - 2024)



PROGRAM DESCRIPTION:

The Information Services (IS) Department selects, implements, maintains, and supports all things technology related including:

- Telephone systems
- Software and database systems
- Website
- Network security
- Computers and server systems
- Wired and wireless network infrastructure
- Security cameras

Staff responsibilities include:

- Delivering timely and effective responses to customer requirements and requests
- Providing vision, leadership, and a framework for evaluating emerging technologies and implementing proven information technology solutions
- Providing citizens, the business community, and City staff with convenient access to appropriate information and services through technology
- Developing and maintaining technically skilled staff that will be competent in current and emerging information technology so they can employ modern technologies to maximize benefits
- Providing a reliable communication and secure computer infrastructure on which to efficiently conduct City business operations today and in the future
- Increasing electronic communications internally and externally to promote a paperless environment
- Control City Hall building security, lights, and climate control

The program budgeted herein recognizes and addresses the importance of the Information Services Department to meet the ever-increasing citizen expectation for a more open and digitally accessible government, and to meet the objectives of all departments, boards, and committees.

STAFFING LEVEL:

The IT Department consists of 2 FTE positions; one full-time Manager and one full-time Senior Systems Administrator. The information services department utilizes professional services for additional services requiring specialized support.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Council Chambers AV equipment upgrade
- Courtroom AV equipment upgrade
- Wave broadband backup Internet circuit
- Detective's office at the Parks & Recreation building
- New Public Works Facility network installed
- New Toshiba copiers installed network-wide for all departments
- New Microsoft Enterprise Agreement signed and True Up initiated
- New Police Department Body cam and Taser docks installed
- Verizon Wireless mobile phones converted to AT&T FirstNet for 1st Responders
- Website hosting server upgraded to premium edition with enterprise support
- Purchased Owl conferencing cameras for conference rooms and committee meetings

- Purchased and installed new wide body scanner for Public Works

2023-2024 WORK PLAN:

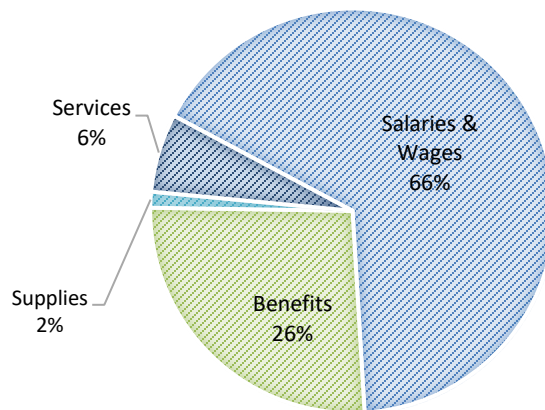
- Network Share Drive server purchase and data migration off old servers
- Barracuda firewall upgrade with redundant backup firewall
- Wave broadband backup internet circuit
- Automated camera system upgrade for council chambers
- Western Washington University Cybersecurity partnership with onsite network monitor
- MFA for network logon, office 365 and CentralSquare authentication
- Inventory and surplus Information Technology and AV equipment
- All network security cameras at City Hall are at end of life, upgrade to current models.
- Upgrade / Replace workstations & laptops as needed

ENGINEERING AND BUILDING DEPARTMENT

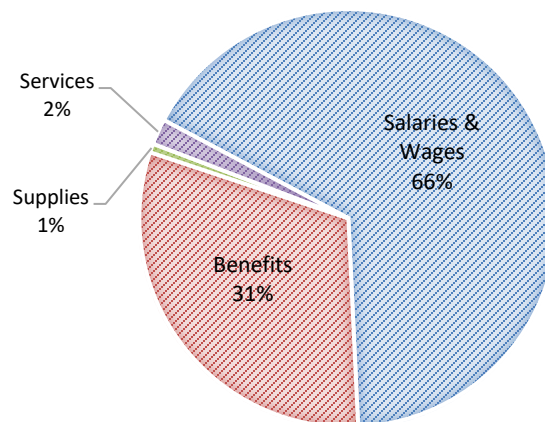
Mission Statement:

The City of Poulsbo Engineering and Building Team strives to support the City's Vision Statement and promotes public health, safety, and welfare by assisting in the development of the City's existing sewer, storm, water, and street infrastructure; administering the City's transportation grant funding program; ensuring that new projects meet City and International Building Code standards; and accomplishing our work in a professional, timely, and cost-effective manner.

ENGINEERING 2023-2024 USES



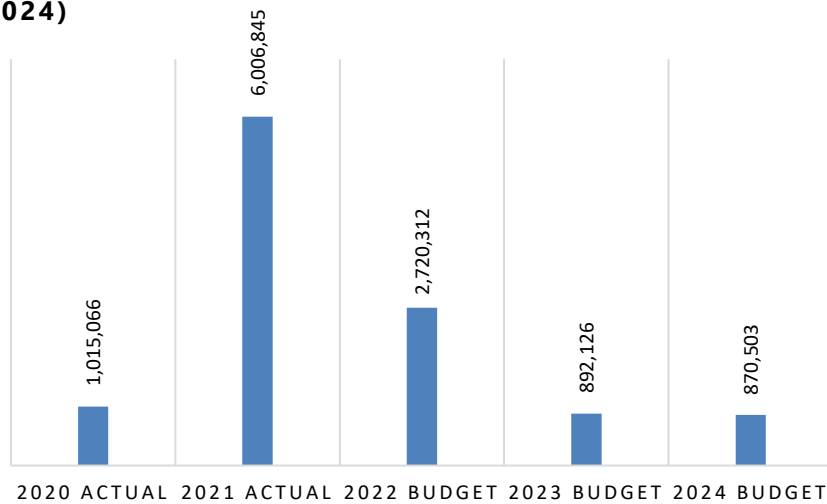
BUILDING 2023-2024 USES



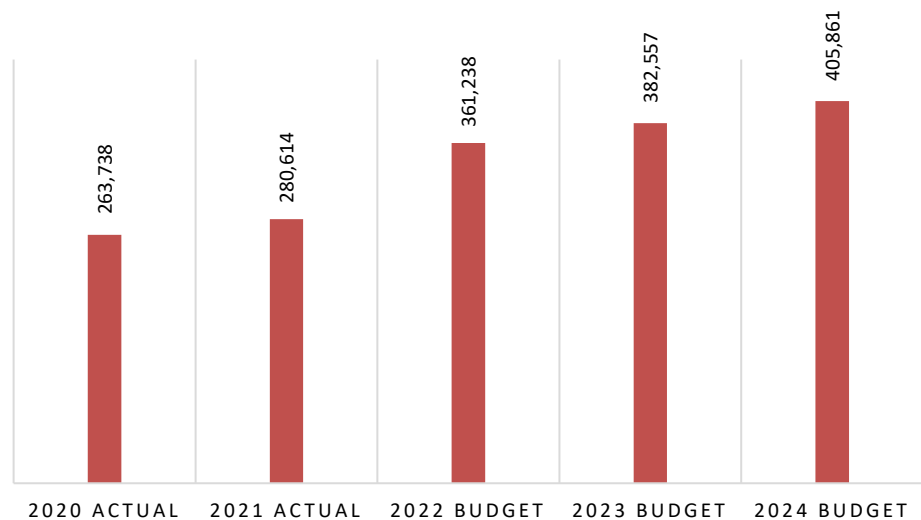
ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
ENGINEERING						
SALARIES & WAGES	347,310	281,893	546,501	566,265	601,798	1,168,063
BENEFITS	138,828	113,749	218,469	222,832	238,876	461,708
SUPPLIES	9,444	9,242	7,883	12,829	9,629	22,458
OTHER SERVICES & CHARGES	519,484	5,601,961	1,947,459	90,200	20,200	110,400
TOTAL ENGINEERING	1,015,066	6,006,845	2,720,312	892,126	870,503	1,762,629

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
BUILDING						
SALARIES & WAGES	175,358	186,547	238,886	253,456	270,635	524,091
BENEFITS	82,600	87,026	113,077	117,351	125,976	243,327
SUPPLIES	1,740	2,719	2,700	2,700	2,700	5,400
OTHER SERVICES & CHARGES	4,040	4,322	6,575	9,050	6,550	15,600
TOTAL BUILDING	263,738	280,614	361,238	382,557	405,861	788,418

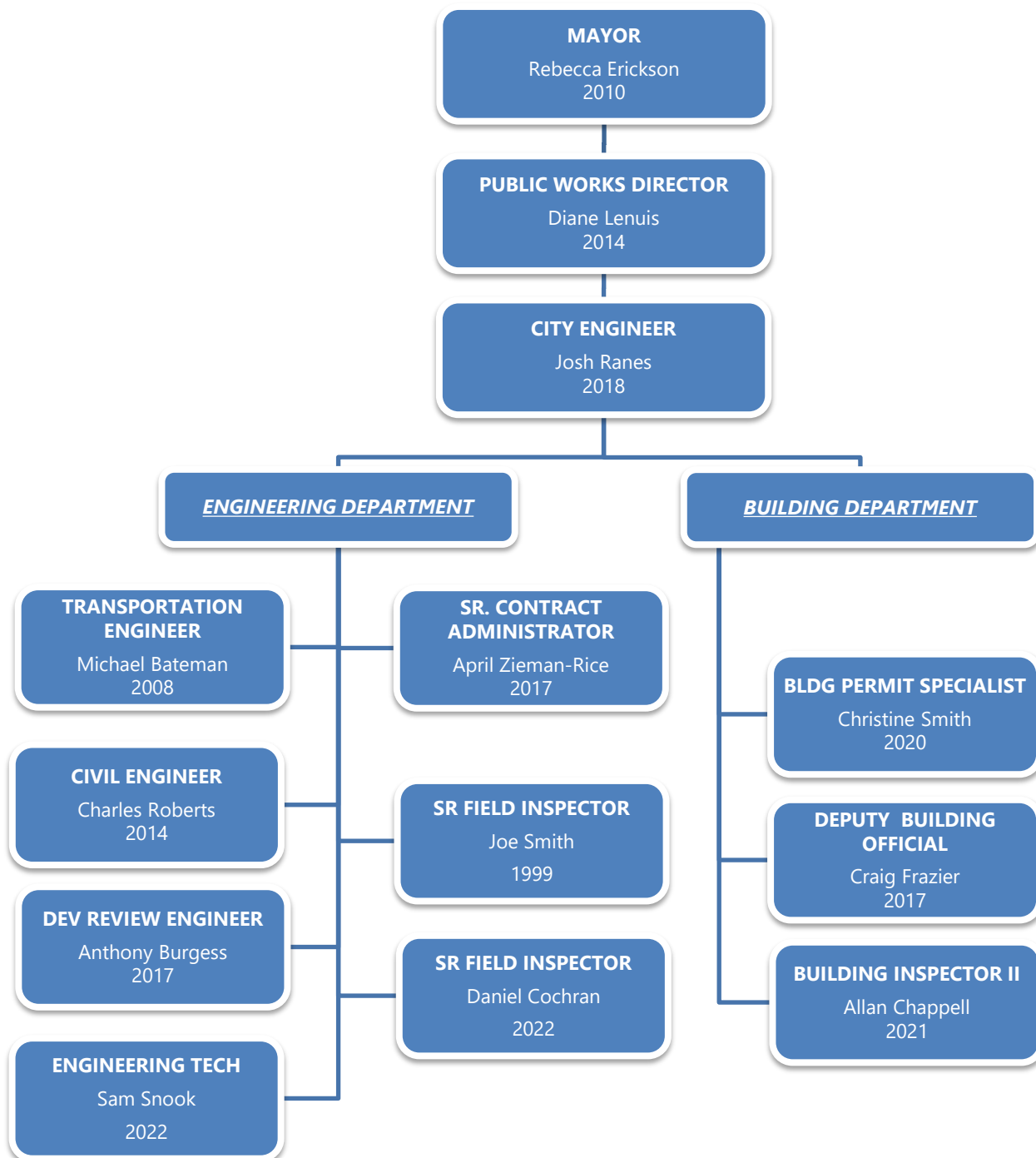
ENGINEERING BUDGET (2020 - 2024)



BUILDING BUDGET (2020 - 2024)



THE ORGANIZATION OF THE ENGINEERING AND BUILDING DEPARTMENT



PROGRAM DESCRIPTION:

The Engineering and Building Departments provide services to the public and other City Departments in the following areas:

- Regional Transportation Planning
- City Long Range Planning
- Current Planning
- Contract Administration
- Construction of Public Facilities
- Construction of Private Facilities
- Building Code Enforcement
- Building Plan Review
- Construction Permitting

SERVICES PROVIDED:

The Engineering Department provides technical assistance to KRCC, develops the City comprehensive sanitary sewer, water, storm water, and transportation plans; provides contract management services to several City departments; implements the City's CIP; provides federal and state grant writing and administration services; reviews land use applications; performs field inspections and material testing; processes utility extension agreements, right-of-way, and site construction permits, ROW vacation requests, and local improvement district applications.

The Building Department is responsible for review and inspection of building structures in compliance with the International Building Code; provides coordination with the fire dept. and response to permit compliance issues.

The Engineering and Building Departments strive to build and maintain cooperative and productive relationships with both the private and the public sectors. Both departments take pride in providing courteous and professional service to customers by providing a timely turn-around of applications, inspections, plan reviews, and permits.

STAFFING LEVEL:

In 2023, the Engineering and Building Departments consist of 11 FTE positions: The Public Works Director (0.5 FTE), which is shared with Public Works. The City Engineer, one Senior Contract Administrator, one Engineering Technician, one Development Review Engineer, one Transportation Engineer, two Senior Field Inspectors, one Building Permit Specialist, and two Building Inspectors. There is also a Civil/Utilities Engineer (funded via Public Works.) In 2023, a new program request was approved for at part time Office Clerk to provide administrative support at 0.5 FTE.

In 2021, the Engineer 1 position was elevated to the Utilities/Civil Engineer position to better align the Engineering Department staff. In 2022 the Engineer 1 was promoted to a Development Review Engineer position.

2021-2022 PROGRAM ACCOMPLISHMENTS:**Engineering**

- Reviewed land use applications for conformance with City standards
- Completed the Finn Hill Road Shared Use Path project and ADA Transition Plan
- Completed the construction of the City-wide Systemic Safety Improvements Project
- Partnered with the Parks Department to construct the Rotary Morrow Community Park Path
- Continued construction of the Johnson Parkway/SR305 Roundabout project

- Began construction on the Westside Well Water Treatment Plant project
- Began design on the Noll North segment project and the SR305 Storage Facility
- Completed the consultant selection process for the Complete Streets project
- Began the ROW acquisition process for the Noll Road North segment
- Awarded grant funding for capital projects including but not limited to; Noll Road Improvements – North Segment 3A and 3B, ADA Ramp Replacement
- Applied for multiple grant funding opportunities for capital projects including but not limited to; Noll Road North Segment 3B – STP, SRTS and TIB, Finn Hill Road Overlay, 3rd Avenue Improvements, 8th Avenue Culvert, West Poulsbo Stormwater Park and ADA Ramp Replacement.
- Completed the draft Sewer Comprehensive Plan Update and submitted to the Dept. of Ecology.
- Completed multiple training courses through Washington State Department of Transportation and other opportunities for the staff to ensure their ability to comply with state and federal regulations.

2021-2022 PROGRAM ACCOMPLISHMENTS:

Building

- Updated Poulsbo Municipal Code
- Staff completed various training courses to earn and/or maintain required certifications
- Maintained level of service to meet or exceed customer needs for residential and commercial plan reviews and building inspections as often as possible. Plan reviews: Residential – four weeks; Commercial – six weeks.

Several New Program Requests were approved for the Building and Engineering Department for the 2021-2022 budget. The Building Department promoted the Plans Reviewer position to Deputy Building Official, the Engineering Department was approved to replace one of the Inspector vehicles, the Engineering Department was awarded funding for the Sewer Comprehensive Plan, the Water Plan and Transportation Plans in order to collaborate with the Planning Department to update the City's Comprehensive Plan for 2024.

2023-2024 GOALS:

Engineering and Building

Development Review and Construction

- Continue to review land use applications, ROW permits, right of way vacation requests, public information requests and other private land use actions for conformance with City standards
- Continue to support completion of permitting and construction of proposed plats and commercial distressed properties
- Maintain current turn-around time for private development projects
- Continue to inspect and monitor private construction projects
- Transition to a paperless file system

Engineering – Utilities and Solid Waste

- Plan for and develop public works projects in the CIP, including projects for storm, sewer, and water utilities
- Complete construction of Raab Park Tank Replacement
- Complete functional plans for water, sewer, storm by 2024
- Update solid waste business plan
- Transition to a paperless file system

Engineering - Transportation

- Complete the ADA Improvement Project
- Complete design and construction of the Noll Improvements project - North segment. Complete Right of Way acquisitions for the North segment and initiate Right of Way acquisitions for the Middle segment. Start design of the Noll Road Improvements project - Middle segment.
- Monitor and apply for grants for planning and infrastructure improvements throughout the City
- Support the City Council goal of improving traffic and pedestrian safety

Building Department

- Continue to maintain the established level of service for plan reviews and inspections
- Transition to a paperless file system

CONTRACTING WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Awarded from Small Works Roster	2	2	2	2	2
Consultant Agreements	21	32	7	15	30
Formal Bids	5	2	2	3	3

LAND USE, PERMIT AND INSPECTION WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Right of Way Permits	91	70	85	65	65
Land Use Applications - Reviewed, Conditions or Comments written	43	61	38	45	48
Grading-Site Construction Permit/Application	12	10	6	4	4
*Commerical Sites - Land Use Applications	6	4	5	4	4
*Residential Sites - Land Use Applications	6	6	1	2	2
Engineering Services Revenue	\$114,503	\$138,944	\$102,112	\$90,000	\$90,000

*Does not include storm detention ponds or storm vaults

*Commercial and Residential site development inspections occur on a daily basis. Inspections for structures occur when scheduled

**2022 Metrics as of August 2022

BUILDING PERMITS

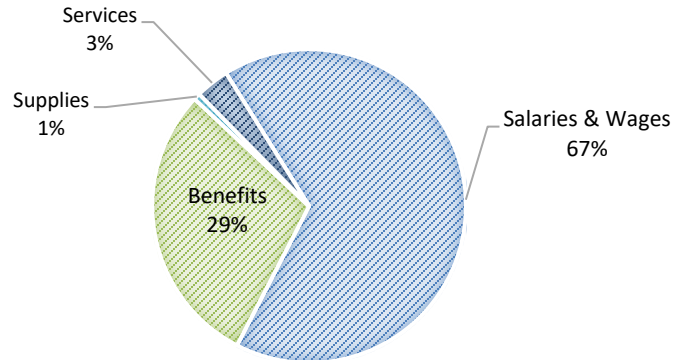
Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Building Permits Issued	276	411	278	200	200
Building Permit Revenue	\$289,569	\$513,727	\$393,897	\$350,000	\$350,000
Plan Checking	\$120,851	\$282,151	\$227,277	\$150,000	\$150,000
Protective Inspection Fee	\$10,626	\$10,560	\$6,798	\$10,000	\$10,000
Certificates of Occupancy Issued - Resid	21	26	48	50	50
Certificates of Occupancy Issued - Comm	3	5	8	1	1
Number of Inpsections	1,124	2,136	1,892	2,500	2,500

FINANCE DEPARTMENT

Mission Statement:

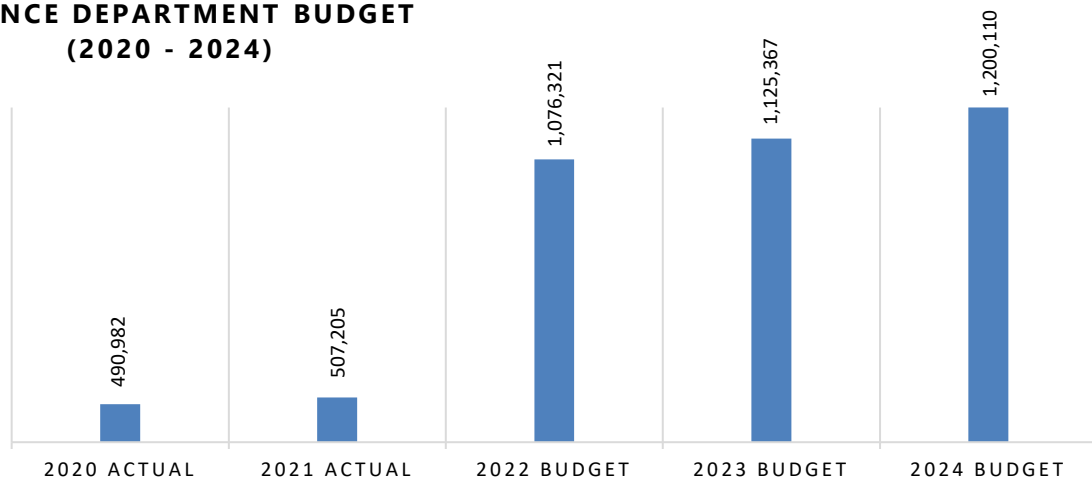
The Finance Department strives to provide exceptional service while safeguarding resources with integrity and efficiency.

FINANCE DEPARTMENT 2023-2024 USES

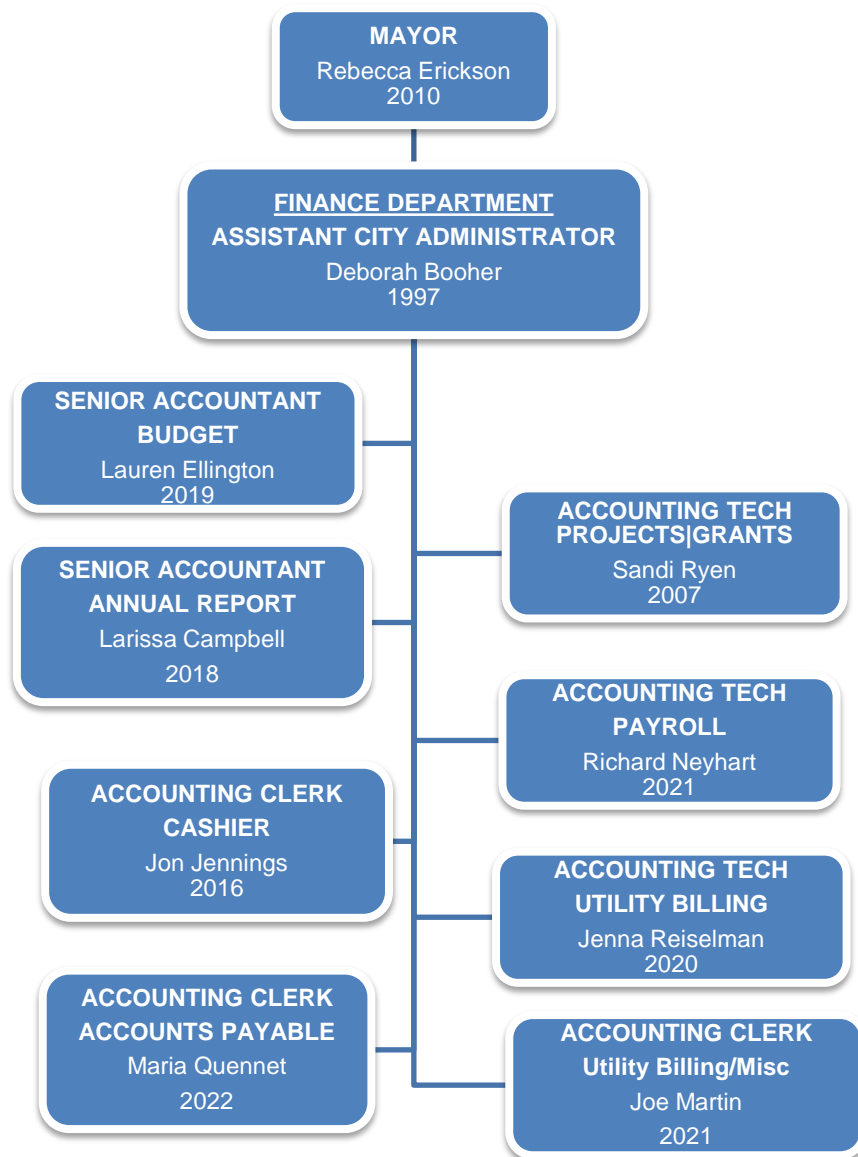


ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FINANCE						
SALARIES & WAGES	328,869	340,703	703,447	747,265	798,962	1,546,227
BENEFITS	152,871	156,418	320,138	329,866	352,912	682,778
SUPPLIES	3,732	4,749	8,000	8,000	8,000	16,000
OTHER SERVICES & CHARGES	5,509	5,335	44,736	40,236	40,236	80,472
TOTAL FINANCE	490,982	507,205	1,076,321	1,125,367	1,200,110	2,325,477

FINANCE DEPARTMENT BUDGET (2020 - 2024)



THE ORGANIZATION OF THE FINANCE DEPARTMENT



FINANCE DEPARTMENT - ACCOUNTING AND BUDGETING

PROGRAM DESCRIPTIONS:

The Accounting and Budgeting divisions analyze, record, and communicate the City's economic events. Financial records management and general financial administrative services are provided for the benefit of the public, other city departments, and the governmental body as a whole. High quality and low cost are its primary objectives by providing information to facilitate the decision-making process. Most department operations are mandated by federal, state and city laws along with various regulatory agencies, while simultaneously adhering to the established accounting and financial reporting standards as set by the GASB. State law guidelines are recorded and distributed in a manual published by the Washington Auditor's Office. This manual is referred to as the Budgeting Accounting and Reporting System.

Some responsibilities of the Accounting and Budgeting divisions are:

- Accounts Payable
- Accounts Receivable
- Payroll
- Project Accounting
- Preparation of the 6-year CIP
- Utility Billing
- Receipting all city funds
- Managing daily cash
- Managing City's Investment Portfolio
- Preparation of the Comprehensive Annual Financial Report
- Preparation of the Biennial Budget
- Monitoring and reporting comparisons of projections to actual dollars
- Long term financial forecasts
- Administering City debt

STAFFING LEVEL:

The Finance Department consists of 9 FTE positions. The staffing breakdown is as follows: 1 Assistant City Administrator, 2 Senior Accountants, 3 Accounting Technicians, and 3 Accounting Clerks. In 2021, the Finance department had increased by 1 Accounting Clerk to help with the impacts of the pandemic. Additional resources were needed to support the City's grant program and payment plans related to the distribution of Treasury funds. The position will grow into additional support of the growing utility billing programs. The growth in Poulsbo has significantly increased the workload.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Received the GFOA Distinguished Budget Award for the 2021-2022 Budget; this is the 20th year receiving.
- The City's Accounting Team earned the GFOA award for the 2020 Annual Comprehensive Financial Report (ACFR)
- Successfully implemented new GASB Standards
- Served on WFOA Board as co-chair of the Education Committee, members of the WFOA Education Committee, and as Past President of the Washington Public Treasurers Association Board to help develop affordable educational and training opportunities for government employees
- Continued to scan and create attachments for Accounts Payable, Accounts Receivable, Payroll, Utility Billing and Budget Amendments to make attachments available electronically
- Increased the number of users for the online access portion of our software, allowing utility billing customers to access their account information and make payments online

- Worked with Public Works, Engineering, and Planning to assist in preparation of Comprehensive and Functional Plans
- Administered City's grant program of Treasury funds to local small businesses and non-profit groups
- Created and developed payment plans for utility billing customers impacted by the pandemic
- Increase Accounts Payable checks to be processed every week
- Administered and participated in City Lodging Tax Advisory Committee.

FINANCE DEPARTMENT PERFORMANCE MEASURES

Type of Measure	2021 Actual	2022 to Date	2023 Projected	2024 Projected
Received GFOA ACFR Award	Expected	Expected	Expected	Expected
Received GFOA Distinguished Budget Award	Yes	Yes	Expected	Expected
# of Proficient and/or Outstanding Ratings for GFOA Budget Award	64/28	64/28	64/28	64/28

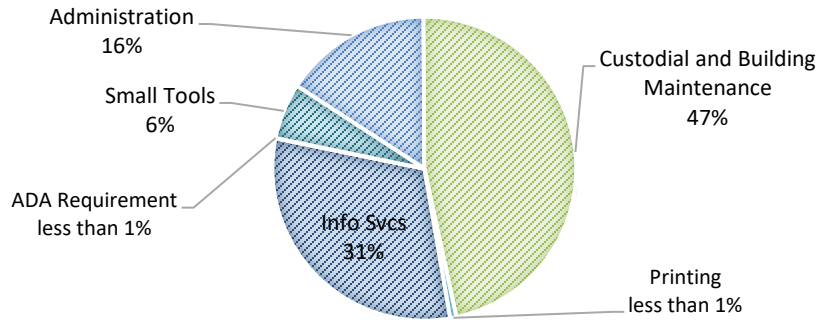
FINANCE DEPARTMENT WORKLOAD MEASURES

Type of Measure	2021 Actual	2022 to Date	2023 Projected	2024 Projected
# of Treasurers Receipts Issued	31,060	26,085	31,750	32,000
# of E-Gov Transactions	11,661	10,286	12,632	13,603
Avg # of Utility Accounts billed monthly	4,421	4,486	4,545	4,604
Avg # of Misc Billing Accounts billed monthly	127	120	130	130
# of HDPa accounts billed quarterly	143	138	145	145
# of Change of Ownerships	296	249	283	283
# of New Connections	67	68	97	114
# of ACH Utility Bill payments monthly	810	874	938	1,002
# of Tenant Authorization Changes	187	131	181	185
# of Reduced Utility Rate Applications processed	34	32	50	50
# of Accounts Sent to Collections	23	16	30	30
# of Payroll Checks processed	68	100	115	115
# of Payroll Direct Deposits processed	2,808	2,249	2,996	2,996
# of A/P Physical Checks processed	2,072	2,351	2,631	2,911
# of A/P Direct Deposits processed	462	596	746	896
# of Grants processed	24	22	25	25
# of NSF Checks processed	42	36	45	45
Average dollars invested (millions)	\$33.70	\$36.10	\$35.00	\$35.00
% of Idle Cash Invested	87%	90%	90%	90%

CENTRAL SERVICES

Central Services provides General Fund departments throughout the City with services and operating supplies which are not department specific.

CENTRAL SERVICES 2023-2024 USES BY ACTIVITY



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
CENTRAL SVC ADA REQUIREMENTS						
OTHER SERVICES & CHARGES	(1)	(1)	250	250	250	500
TOTAL CNTRL SVC ADA REQS	(1)	(1)	250	250	250	500
CENTRAL SVC ADMINISTRATION						
BAD DEBT EXPENSE	392	44	-	-	-	-
SUPPLIES	2,485	3,645	2,500	3,100	3,100	6,200
OTHER SERVICES & CHARGES	101,495	105,146	126,165	131,613	134,293	265,906
TOTAL CNTRL SVC ADMINISTRATION	104,371	108,835	128,665	134,713	137,393	272,106
CENTRAL SVC CUSTODIAL/BLDG MAINT						
SALARIES & WAGES	139,279	171,832	194,296	202,103	213,400	415,503
BENEFITS	68,750	83,664	108,090	111,774	119,823	231,597
SUPPLIES	63,720	19,105	21,300	29,400	29,400	58,800
OTHER SERVICES & CHARGES	29,372	28,965	45,575	50,448	50,448	100,896
TOTAL CNTRL SVC CUSTODIAL/BLDG	301,121	303,566	369,261	393,725	413,071	806,796
CENTRAL SVC INFORMATION SERVICES						
SUPPLIES	3,191	2,225	3,750	3,500	3,500	7,000
OTHER SERVICES & CHARGES	104,415	136,272	206,253	255,310	271,865	527,175
TOTAL CNTRL SVC INFO SVCS	107,606	138,497	210,003	258,810	275,365	534,175
CENTRAL SVC PRINTING						
SUPPLIES	-	1,184	750	750	750	1,500
OTHER SERVICES & CHARGES	2,330	545	6,000	5,000	5,000	10,000
TOTAL CNTRL SVC PRINTING	2,330	1,729	6,750	5,750	5,750	11,500
CENTRAL SVC SMALL TOOLS						
SMALL TOOLS	23,636	2,221	34,200	34,200	34,200	68,400
OTHER SERVICES & CHARGES	14,176	16,689	17,050	17,050	17,050	34,100
TOTAL CNTRL SVC SM TOOLS	37,811	18,911	51,250	51,250	51,250	102,500
TOTAL CENTRAL SERVICES	553,240	571,537	766,179	844,498	883,079	1,727,577

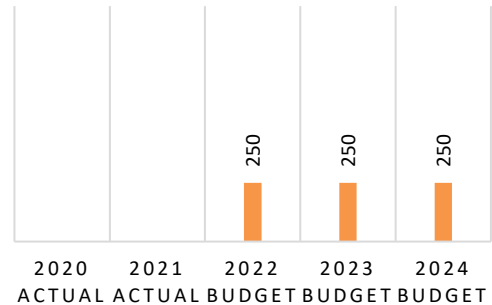
CENTRAL SERVICES - ADA REQUIREMENTS

PROGRAM DESCRIPTION:

In order to meet the federally mandated ADA, the City, in cooperation with Public Works staff, identifies items that must be improved to meet ADA requirements. Implementation of those items continues on an on-going basis.

The City's goal is to continue to make City facilities and services accessible to all people and allow staff to attend pertinent training.

**CENTRAL SERVICES
ADA REQUIREMENT BUDGET
(2020 - 2024)**



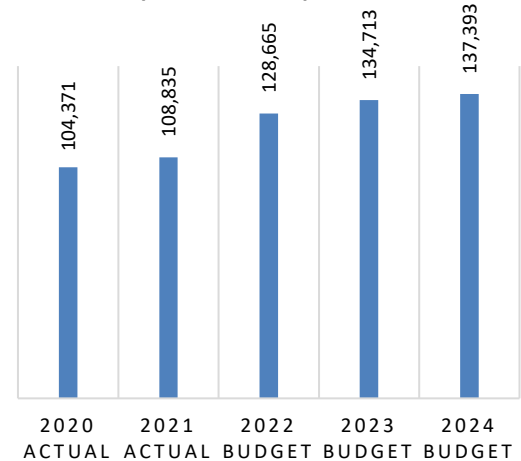
CENTRAL SERVICES - ADMINISTRATION

PROGRAM DESCRIPTION:

The administration-central budget includes items used by City departments that cannot be specifically allocated to an individual department. Central administration items include:

- Paper, envelopes, and miscellaneous forms
- Administrative postage
- City and power utilities
- Internet fees and content filter
- Repairs and maintenance
- General governmental credit card discount fees
- Courier Fee's
- Bank Charges
- Postage Machine Lease
- Telephone Charges

**CENTRAL SERVICES ADMINISTRATION
BUDGET (2020 - 2024)**



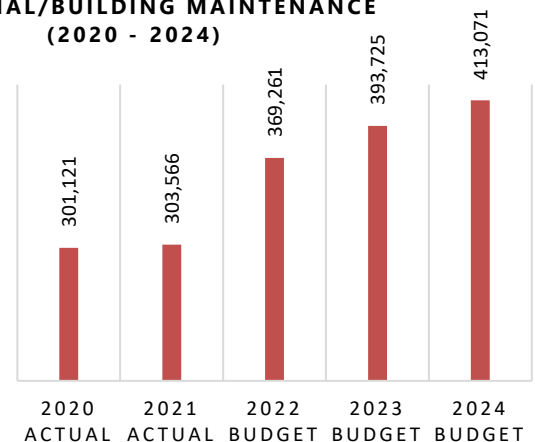
CENTRAL SERVICES - CUSTODIAL AND BUILDING MAINTENANCE

PROGRAM DESCRIPTION:

The mission of the Custodial/Building section of the Central Services Department is to provide for the maintenance and repair of City owned buildings, to protect and maintain the value of governmental assets.

The Building Maintenance section of the General Fund is under the direction of Public Works. Responsibilities include the repair and maintenance of City owned or leased facilities and equipment. Facilities include City Hall, Parks & Recreation building, rentals, caretaker houses, park structures, restrooms and facilities, Public Works complexes, Decant Station facilities and budlings, and other Public Works installations

**CENTRAL SERVICES
CUSTODIAL/BUILDING MAINTENANCE
(2020 - 2024)**



including Pump Stations, Lift Stations, and other utility structures.

The Custodial section of the General fund is also under the direction of Public Works. Responsibilities include janitorial service for City occupied facilities. Facilities include City Hall, Parks & Recreation building, and the Public Works facility.

STAFFING LEVEL:

Staffing associated with Central Service includes 3.02 FTE's under the supervision of the Office Manager and Superintendent of Public Works.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Renovations to the new Public Works Facility
- Successfully moved the Public Works Administration from the Quonset Hut to Viking Avenue
- Continued to provide routine maintenance and janitorial services to City-owned buildings, as required.
- Addition of .5 FTE to the Custodial Staff
- Assisted various Public Works projects.
- Repaired miscellaneous vandalism in City parks, restrooms, and trails.
- Repaired and provided continued support for City Hall
- Repaired the old Public Works buildings prior to move.
- Repaired current Mechanics Buildings and provided support.
- Updated and repaired the Police Department and Detective Room
- Updated and repaired the Parks & Recreation Building

2023-2024 PROGRAM OBJECTIVES:

- Continuing to support various Public Works projects.
- Continuation of routine maintenance projects, as required, throughout the City.
- Continuing janitorial support for all City occupied buildings.
- Repairing and maintaining City Hall, Public Works, and Parks & Recreation

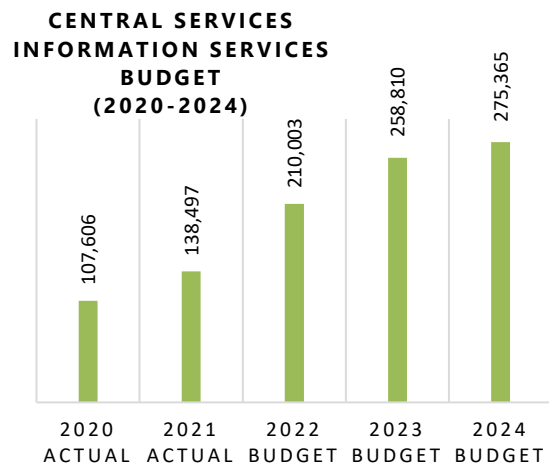
CENTRAL SERVICES - INFORMATION SERVICES

PROGRAM DESCRIPTION:

Central Services Data Processing includes:

- Administrative computer system repairs
- Maintenance agreements and service for software programs, backup systems, and mail servers.
- Forms and supplies for the administrative computer system, such as payroll and claim checks and billing forms.

This budget continues to increase due to additional software subscription-based accessibility on the cloud. Number of users with need for Microsoft 365 licenses continues to grow which results in a much higher annual subscription amount.



2021-2022 PROGRAM ACCOMPLISHMENTS:

- New audio-visual equipment installed in the City Hall to support both live and web-based meeting.
- New servers updated and implemented.
- New network switches installed.
- Additional internet wireless installed to support faster internet and allow for continuity of service for

unplanned outages.

2023-2024 PROGRAM PROJECTS:

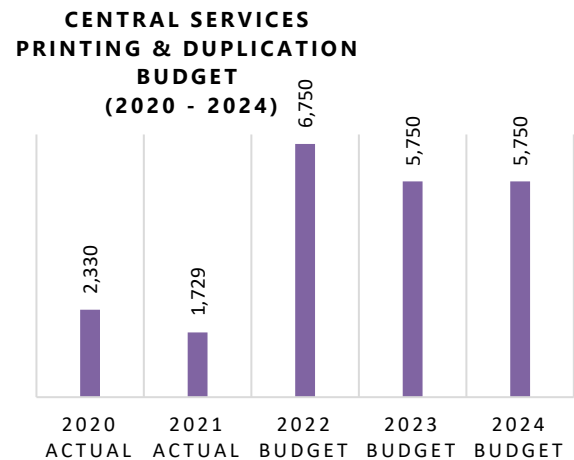
- Implement Dual-Factor authentication for computer access city-wide.
- Install password management.
- Complete update for financial software
- Add ability for email of utility bills.

CENTRAL SERVICES - PRINTING AND DUPLICATION

PROGRAM DESCRIPTION:

Central Services Printing and Duplication includes:

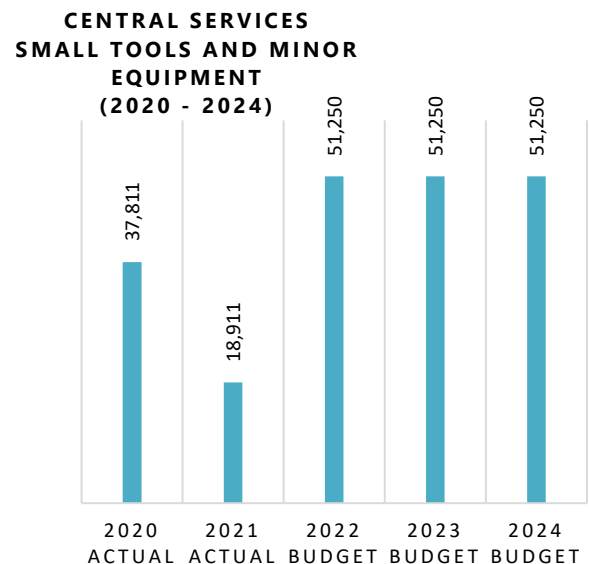
- Administrative copy machine repair
- Maintenance contracts
- Printing of Annual Budget
- Printing of Annual Comprehensive Financial Report



CENTRAL SERVICES - SMALL TOOLS AND MINOR EQUIPMENT

PROGRAM DESCRIPTION:

The City's capitalization policy has a threshold of \$5,000. Computers, printers, software, and items of "small tools" in nature which are on a replacement rotation and/or not part of departmental operating budgets is considered for funding and allocated to these funds.

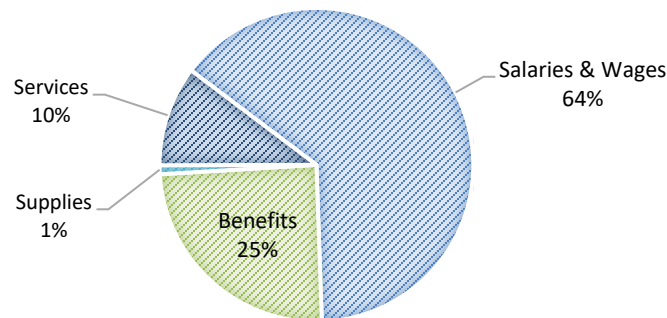


MUNICIPAL COURT DEPARTMENT

Mission Statement:

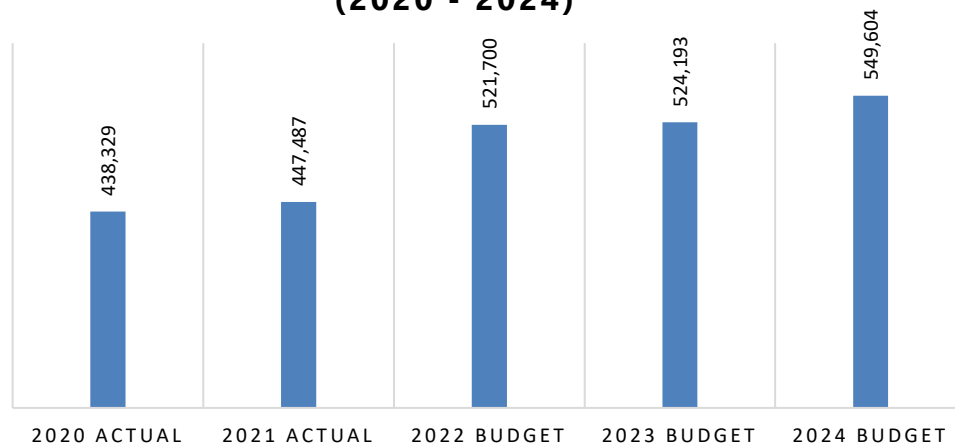
The Court is committed to excellence in providing fair, accessible, and timely resolution of alleged violations of the Poulsbo Municipal Court in an atmosphere of respect for the public, employees, and other government entities.

MUNICIPAL COURT 2023-2024 USES

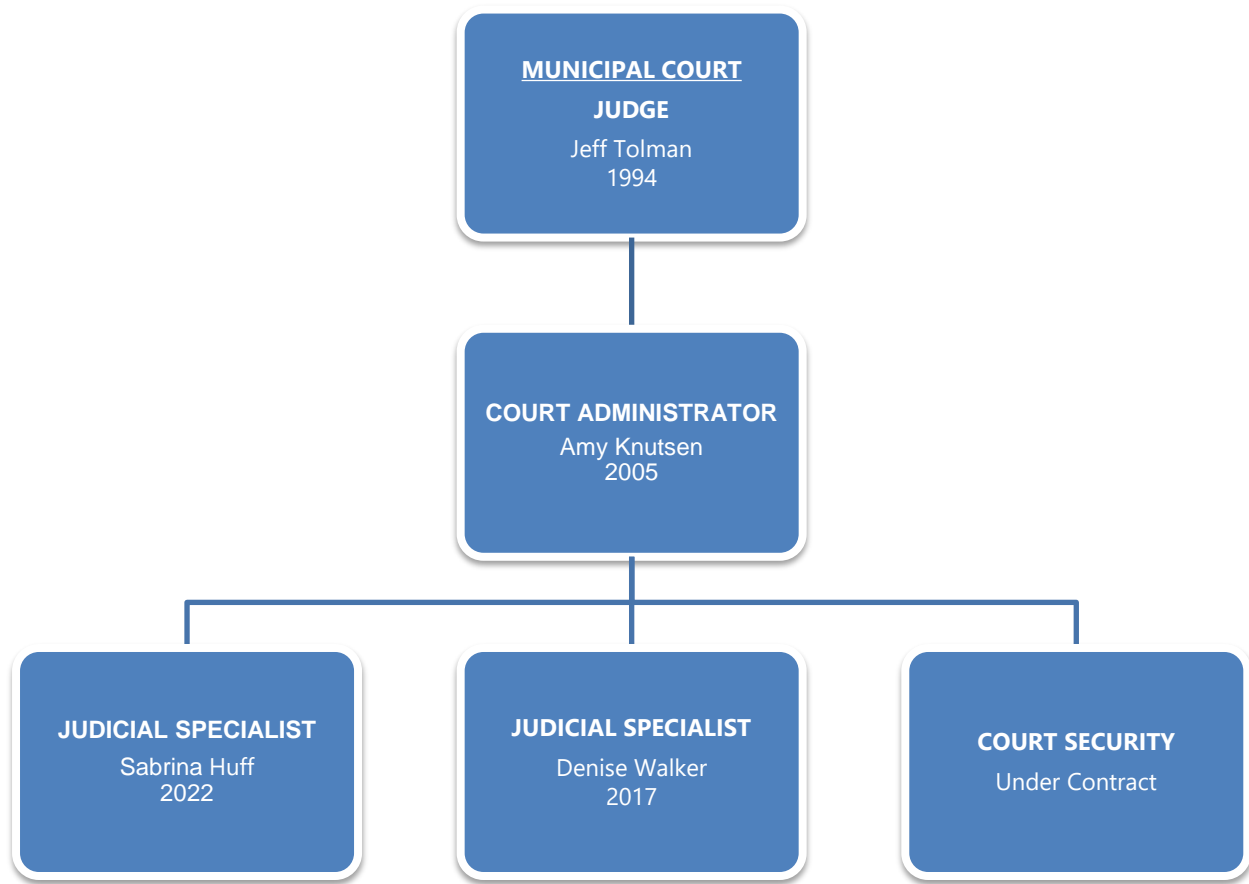


ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
JUDICIAL						
SALARIES & WAGES	305,525	316,889	370,969	336,292	352,785	689,077
BENEFITS	123,499	121,355	132,523	128,193	135,873	264,066
SUPPLIES	2,596	3,060	4,935	4,935	4,935	9,870
OTHER SERVICES & CHARGES	6,709	6,183	13,273	54,773	56,011	110,784
TOTAL JUDICIAL	438,329	447,487	521,700	524,193	549,604	1,073,797

MUNICIPAL COURT BUDGET (2020 - 2024)



THE ORGANIZATION OF THE MUNICIPAL COURT DEPARTMENT



PROGRAM DESCRIPTION:

The Poulsbo Municipal Court has a judge appointed by the Mayor and confirmed by City Council to a four-year term. The Judge holds court on a part-time basis. The court is committed to excellence in providing fair, accessible, and timely resolution of alleged violations of the PMC in an atmosphere of respect for the public, employees, and other government entities.

The Poulsbo Municipal Court hears cases involving traffic infractions, City code violations, misdemeanors, gross misdemeanors, potential and dangerous dog appeals, and various types of civil protection orders, to include domestic violence, anti-harassment, and sexual assault. It is the goal of the court to maintain accountability for the actions of individuals and ensure the punishment fits the violation.

The court continues to identify the core services and focus the resources on these services in innovative ways to accomplish their mission. They continue their commitment to finding alternatives to incarceration, when appropriate, and finding a long-term solution to jail housing. Poulsbo Municipal Court continues to be a contributing partner working toward a safe and vital community.

In 2014, the Municipal Court section took over the function of processing passports. All support staff became certified and processes passport applications on Thursdays by appointment only. This function provides an excellent service to citizens in the north end of the county.

STAFFING LEVEL:

The Municipal Court consists of 3.52 FTE's: one part-time Judge, one full-time Court Administrator, and two Judicial Specialist positions. The Court Security position, which was under the court is now contracted through a private company.

- The Judge is responsible for the administration of justice, overseeing the operation of the Municipal Court, and providing support and guidance for the administrator and court staff.
- The Court Administrator is responsible for all aspects of the court's operations - including budget, personnel, automation, management, training, public relations, facilities, and special projects.
- The Judicial Specialists perform clerical support work of a varied nature which includes establishing and maintaining court files, handling fines and assessments, recording accurate minutes from court hearings, monitoring compliance with court-imposed conditions, as well as processing passports twice a month.
- The part-time Court Security position is now contracted to a private security company.

2021/2022 PROGRAM ACCOMPLISHMENTS:

- Continued to work with the trial courts in Kitsap County in organizing common court services.
- Ensured training and procedures were in place so court and accounting processes were in accordance with statutes.
- Continued training for staff, Administrator and Judge regarding changes within the judicial system.
- Continued to be a contributing partner working toward a safe and vital community.
- Court Administrator is currently serving as co-chair of the District and Municipal Court Management and Education Committees
- Continued holding virtual hearings during the global pandemic so that access to justice would still be available to all who needed it.
- Implemented a texting reminder service for court dates and payment reminders, which helped to decrease warrants and delinquencies in payments on accounts.
- Converted a multitude of court forms into digital form for ease of filling out and emailing to attorneys and defendants.

- Continued to email documents for upcoming court hearings – saving on postage.
- Scanned in perpetuity files into LaserFiche from 2013-2017.
- Implemented an email confirmation and weekly reminder for passport appointments.

2023-2024 WORKPLAN:

- Continue to provide prompt, personal, and professional services to those who encounter the Court system.
- Continue the commitment to provide timely, quality, and accurate services to those involved in the court system, as well as the public.
- Review the Municipal Court webpage to identify broken links and provide updated information that will help those involved in the court obtain the resources they may need to meet probation requirements.
- Review case management systems and additional opportunities that will allow those involved in the court system; whether it be the attorneys who represent clients, victims of DV or a crime against their property, family members, or the defendants – to have improved access to court records.
- Develop the ability to scan and store electronic records, three years for standard cases and perpetuity for both DUI and DV cases, to be a greater service for future record requests.
- Continue to collect email addresses as well as cell phone numbers that will enable the court to send text reminders for payments and upcoming court dates.

MUNICIPAL COURT DEPARTMENT WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Criminal Charges	256	300	69	200	275
Infraction/Parking Charges	391	211	105	400	445
Civil Orders	5	-	-	-	-
Total Filings	652	511	174	600	720
Criminal Hearings	6,465	3,134	1,549	6,000	7,200
Infraction/Parking Hearings	185	84	29	200	210
Civil Hearings	6	-	-	-	-
Total Hearings	6,656	3,218	1,578	6,200	7,410

PARKS AND RECREATION DEPARTMENT

Mission Statement:

The mission of the Parks and Recreation Department is to enrich the quality of life by serving the community's needs for quality and affordable educational and recreational programs, parks, and services to all residents and visitors.

Vision Statement:

It is the vision of the Poulsbo Parks and Recreation Department to be the heart of a healthy community through sustainable, safe, and diverse programs and open spaces, where all residents and visitors feel inspired to live, play, learn, and thrive.

Core Values

Community Enrichment

We value our community and are committed to providing parks and programs that inspire, educate, and enhance the overall quality of life for our residents and visitors. Through personal interaction and social media, we will engage our community to ensure transparency, accountability, and collaboration.

Inclusiveness & Equity

We value inclusive parks and recreation programs. We respect and honor the diversity of people, ideas, and cultures. We welcome all residents and visitors regardless of age, ability, race, ethnicity, or income level by offering accessible parks and affordable programs.

Health & Wellness

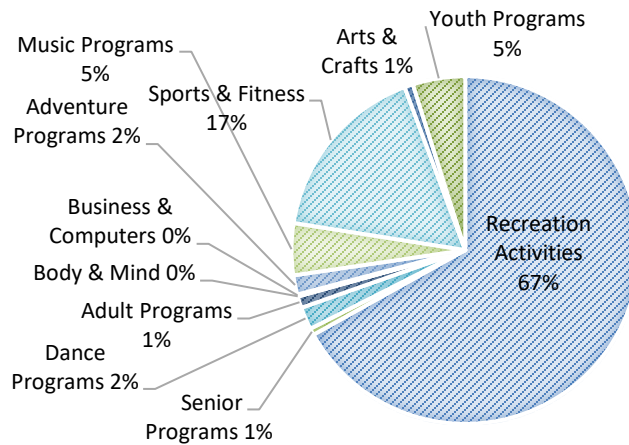
We value the health and well-being of all who visit our parks and participate in our recreation programs. We will strive to maintain the highest quality of standards of safety, function, and beauty, to create a secure environment for all to enjoy.

Stewardship & Sustainability

We value our role as the guardians of the community's open spaces and are dedicated to responsibly manage and care for our natural, cultural, and physical resources for current and future generations.

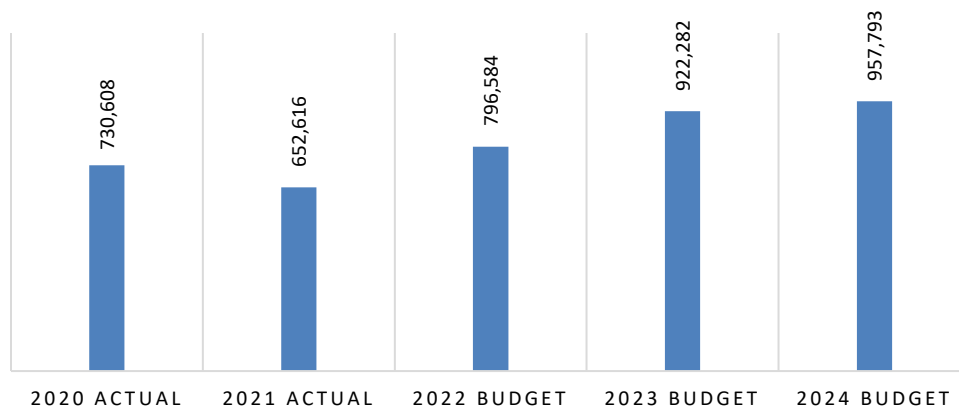


PARKS & RECREATION DEPARTMENT 2023-2024 USES BY PROGRAM/ACTIVITY

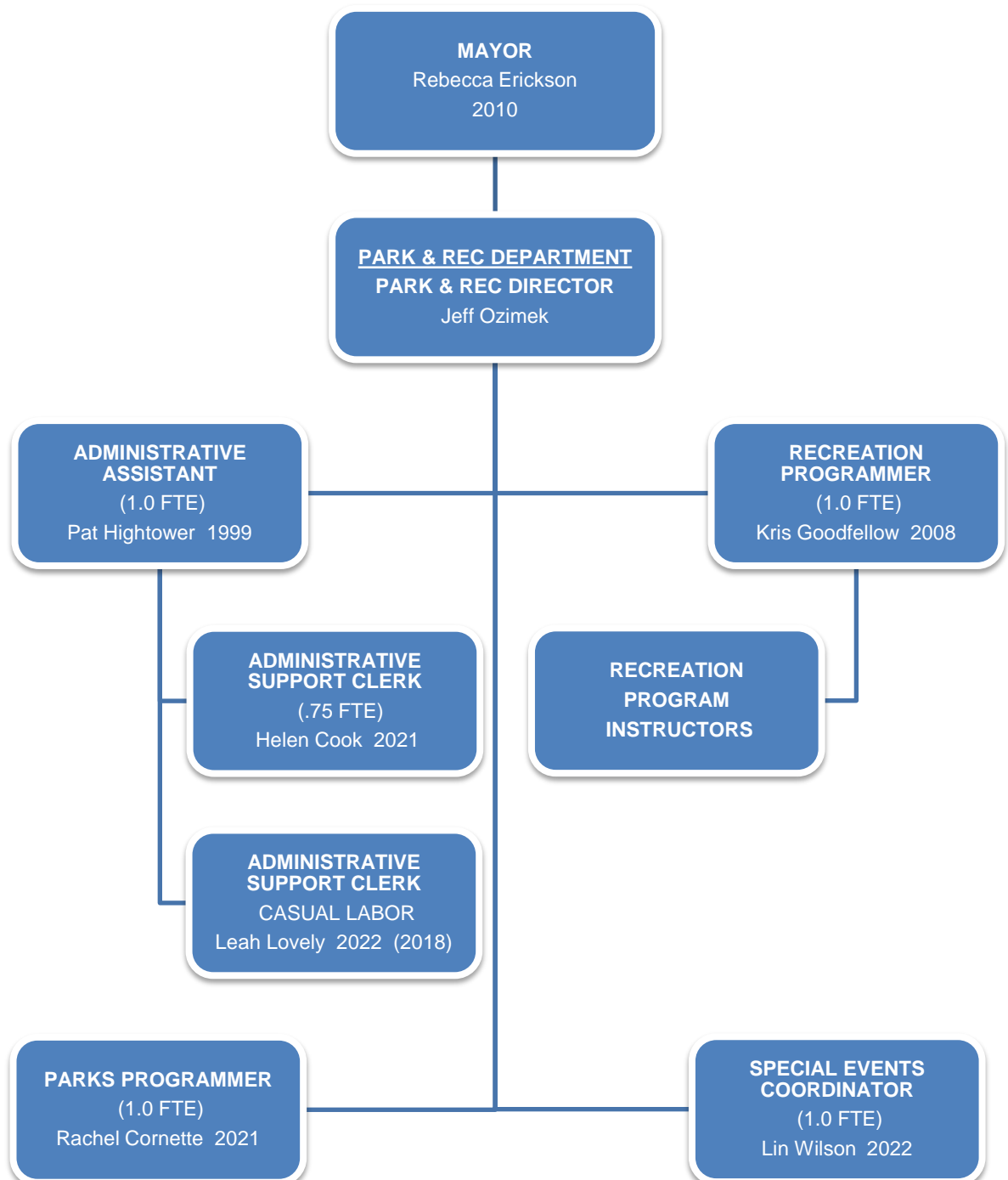


ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
EDUCATION (PRESCHOOL)						
SALARIES & WAGES	32,344	-	-	-	-	-
BENEFITS	5,679	-	-	-	-	-
SUPPLIES	806	-	-	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-	-	-
RECREATION SERVICES						
SALARIES & WAGES	463,446	412,488	466,556	489,272	512,007	1,001,279
BENEFITS	145,024	110,885	172,028	179,410	190,586	369,996
SUPPLIES	8,048	10,238	24,400	37,400	37,400	74,800
OTHER SERVICES & CHARGES	75,261	119,004	133,600	216,200	217,800	434,000
TOTAL PARK & RECREATION	730,608	652,616	796,584	922,282	957,793	1,880,075

PARKS AND RECREATION DEPARTMENT BUDGET (2020-2024)



ORGANIZATION OF THE PARKS & RECREATION DEPARTMENT



PARKS AND RECREATION DEPARTMENT

PROGRAM DESCRIPTIONS:

Poulsbo Parks and Recreation is a primary provider of community recreation programs in Poulsbo and North Kitsap, including the planning and implementation of 12-20 community-wide special events each year. The department prides itself on excellent customer service and being able to answer questions from citizens, patrons, and business owners. The department is also responsible for capital acquisition and development in city parks and facility rentals. The department continues to work with Poulsbo Public Works on maintenance matters paramount to a successful park system. Learn and Grow Preschool remains shut down but in the past was the department's largest program, running weekly classes for ages 3-5 throughout the school year.

STAFFING LEVEL:

The department has three divisions: Administrative, Recreation, and Parks. There are 5.75 FTEs consisting of: one full-time Parks & Recreation Director, one full-time Administrative Assistant, one full-time Recreation Programmer, one full-time Parks Programmer, one full-time Special Events Coordinator and one .75 FTE Administrative Support Clerk (the second position is currently staffed as Casual Labor).

PROGRAM RESOURCES:

There are three sources of revenue generated by Parks and Recreation, including 1) program fees charged to class participants 2) rental revenue from parks, signboards, and building leases and 3) community donations used primarily to fund special events.

PROGRAM DESCRIPTION and SERVICES

Recreation	Parks	Customer Service & Other Tasks
Primary provider of recreation programs in Poulsbo and North Kitsap including operation and oversight of approximately 650 programs and activities annually	Process reservations for individuals and organizations who use the gazebo or picnic shelters at three city parks	Provide excellent customer service to patrons, other staff members, businesses, volunteers, citizens, and visitors alike
Planning and implementation of community-wide special events	Process sign requests for local organizations for two community signs	Partnerships with other agencies and organizations to provide community programs including, Kitsap Regional Library, NK School District, Port of Poulsbo, and Western WA University
Provider of free, inclusive programs and activities for the community with a focus on expanding programming for seniors	Grant research and implementation for parks, recreation, and open space improvements	Staff support for the Poulsbo Parks and Recreation Commission, Poulsbo Tree Board, Poulsbo Trails Committee, and the Lodging Tax Advisory Committee and their related activities

Volunteer management in many areas including parks, recreation, and special events	Provide visionary leadership on capital acquisition and development of city parks	Participation and involvement with other countywide recreation service providers and knowledge of what is going on throughout the county
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2021 & 2022 ACCOMPLISHMENTS: RECREATION

During the past two years, staff have worked towards rebuilding after the pandemic shut down the department. The Parks and Recreation Department continues to provide a wide variety of recreation programs for the citizenry, as well as building community relationships with a variety of agencies, businesses, organizations, and individuals. During this time, staff revised the department's Mission, Vision, and Core Values statements, and updated the Comprehensive and PROS plan. Many other goals have been accomplished including:

- **PROGRAMS:** Providing citizens with a variety of enjoyable leisure opportunities, which are accessible, safe, well organized, physically attractive, and well maintained. The recreation program's focus is on successful and strong programs that continue to be supported by the community, such as league basketball, gymnastics, and specialized summer camps. New programs are created through citizen requests or programs that have proven popular elsewhere such as pickleball. Online registration provides easy, efficient service to users at any time of the day.
- **SPECIAL EVENTS:** Community-wide special events are scheduled throughout the year. These events are supported and encouraged by our local service organizations and businesses, through personnel, advertising, and monetary support. The regular events that have found a place in our community include:
 - Easter Hunt drive through
 - Viking Fest Road Race in May
 - Summer concert series in July and August
 - Spooktacular in October
 - Salmon Tours in November
 - Tuba Christmas in December

The city's new Special Event Coordinator was hired in 2022 and resides in the Parks & Recreation department. The Special Events application & approval process has been handed over from the Clerks Dept. to this new position created by LTAC funding. In addition, as the city-wide special event liaison, this position is also the primary coordinator for LTAC and maintains the new city community calendar, also added in 2022. Helping to bridge the communication for special events in Poulsbo, the position offers continuity for community partners like the HDP, the Poulsbo Chamber of Commerce, and the Viking Fest Corporation.

FREE COMMUNITY EVENTS: During the pandemic, we recognized a need for more free community activities and acted upon it. Many of these activities are the result of partnering with other local organizations, free apps, and our parks. New to our programming:

- StoryWalks partnering with Kitsap Regional Library
- Park-based scavenger hunts – Hearts in the Park, Leprechaun Hunt, etc.

- Themed Geocaches
 - Bioblitz
 - Free classes taught by the Poulsbo Tree Board
 - Free educational walks in Poulsbo's Fish Park
 - Purple Martin Ambassadors in partnership with the Kitsap Audubon Society
 - Celebration of Parks & Rec Month with a variety of free activities for the community throughout the month of July
- **SOCIAL MEDIA:** The department continues to use different methods of promoting programs and events, including the city website, Facebook and emailed newsletters. New in 2022, we added Instagram to our social media platform. The email mailing list is over 9100. Keeping updated information in front of people's eyes is a positive and effective marketing tool.
 - **BUSINESS AND COMMUNITY PARTNERSHIPS:** Partnerships with local businesses and organizations that also offer recreational experiences are vital in a small community. This department has been able to offer so much more through local connections. Partnerships for expanded class and program offerings include North Kitsap School District, Kitsap Regional Library, Kitsap Children's Musical Theater, NK Lacrosse, the WSU Kitsap Extension office, Port of Poulsbo, West Sound Academy, Evergreen Mountain Bike Alliance, InMotion Performing Arts Studio, Bricks4Kidz®, Curiosity.
 - Camps, Skyhawks Sports, Miss West Sound and Miss Viking Fest, Poulsbo Rotary Club, Crossroads Rotary Club, Poulsbo Lions Club, Poulsbo Kiwanis Club, and the Poulsbo Community Orchestra.
 - **RECREATION CENTER:** The Poulsbo Park and Recreation Center building continues to be used for the benefit of the community. The building is old but provides a solid home base for recreation programs and staff. The lower portion of the building is leased out in addition to smaller spaces that provide continuous rental revenue from Karate, Guitar & Voice lessons. In 2022, two detectives from the Poulsbo Police Department moved into a space set up exclusively for them. All rental income helps to offset the operating costs of the building.
 - **NK SCHOOL DISTRICT:** The City maintains a strong relationship with the North Kitsap School District, allowing community access to buildings and fields. Staff enjoy open lines of communication with the maintenance and facilities departments, as well as the school district administration. Since the school district owns most facilities used for community recreation programs, it is important to keep working together for the community. The school district owns three synthetic fields, and the city played a role by funding a part of the fields through the North Kitsap Regional Events Center (NKREC) project at North Kitsap High School and Strawberry Multi-Use Fields.
 - **VOLUNTEERS:** Volunteers are very important to this department. People are very generous with their time. In 2021 estimated value of volunteer's time amounted to \$17,648. Volunteers instruct programs, coach, share expertise, work in parks, and provide leadership. In addition, a Volunteer Internship Program (VIP) has been set up for youth ages 12-15 to help them gain work experience and provide positive mentors as they grow and establish a work history.

PARKS & RECREATION DEPARTMENT WORKLOAD MEASURES

Type of Measure	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Response to citizen requests and complaints goal: 100% within 24 hours	100%	100%	100%	100%
Canceling classes with advanced notice goal: >3 days notice	90%	90%	90%	90%
% of transactions using online program	50%	50%	50%	50%
# of monthly online transactions	247	227	250	250
# of special events	12	18	18	18
# of free community activities	37	104	110	110
Recover 100% of direct program expenses	100%	100%	100%	100%
# of sign permits	92	67	75	85
# of park shelter permits	154	180	190	200
# of senior trip registrations	0	0	0	0
# of free senior program participants	0	275	325	400
# of recreation activities	4,003	4,700	5,200	5,500
# of grant applications	2	0	3	3
Recreation sponsorships and donations	\$3,281	\$14,949	\$15,500	\$15,500
New: Response to park issues	unk	unk	70%	70%

PARTNERSHIP & VOLUNTEER HIGHLIGHTS IN 2021 - 2022:**➤ Community Gardens**

The Community P-Patch at Raab Park continues to flourish and thrive. The 51 sunny plots are rented each year and are bursting with vegetables, flowers, and plants. It is well coordinated, managed, and maintained by a corps of volunteers, with oversight by Parks & Recreation staff, supplies and some tools are provided through user rental fees.

The Youth Garden at Raab Park is also managed by the WSU Kitsap Extension Office along with the Poulsbo Garden Club. They maintain the garden year-round and offer 6-8 free youth programs during the summer. Each week has a theme, including worms, butterflies, ladybugs, and sunflowers. Children spend two hours doing crafts, watering, and learning about gardening. 75-150 children attend each Monday event.

➤ NEW in 2022: Free Senior Activities

It is important that seniors have opportunities to socialize and get away from home. With the loss of access to a vehicle for senior trips, free weekly classes are offered by instructors volunteering their time. These

weekly classes provide knowledge on a broad range of subjects including nutrition, medical care, art, gardening, and exercises like tai chi and chair yoga. The classes have been well attended. This base will hopefully lead to a partnership with our own Health and Human Services Dept. to eventually provide a senior center in our building as a resource for our elderly and their families as they navigate that stage of life.

➤ **Kitsap Regional Library**

As one of the first organizations to realize a need to be active during the 2020 pandemic, our partnership with KRL has led to the very successful StoryWalks that happen in our parks. This free event gets families outdoors to enjoy a story as they stroll along in one of Poulsbo's lovely parks. Our goal is to install a permanent StoryWalk structure in Raab Park in 2023.

➤ **Western Washington University on the Peninsulas**

WWU Poulsbo offers a degree through the Huxley Environmental Program and has partnered with the volunteers of Poulsbo's Fish Park to plant, maintain, and monitor a stewardship section of the park. Faculty has also been involved on the Fish Park Steering Committee, the Poulsbo Tree Board, and in Centennial Park.

2023-2024 RECREATION CHALLENGES, GOALS AND CRITICAL ISSUES:

The department continues to be the primary provider of recreation programs in North Kitsap. The uncertainty of the pandemic and questions concerning how best to provide programming that was safe and met governmental criteria were the focus in 2021. Allowing citizens to participate at the level they were comfortable with was the priority. Programs continue to be created based on perceived needs, client requests, and instructor availability. Department staff members monitor the program trends throughout the state and country and try to create programs that will be both successful and fun. The programs pay all direct costs including the instructor, room fee, and supplies. In addition, a 30% fee is assessed for administrative/overhead costs.

In 2021 and 2022, the department continued to address a high-quality level of service, with programs for all age groups from preschool to adult. This includes yoga, gymnastics, dance, music, art, foreign language, cooking, science, gardening, sports leagues, and fitness programs. The programs that have continued to have the highest number of registrations include adult and youth sports, music classes & camps, youth STEM programs, and basketball leagues.

As we move into 2023 and 2024, we are programming at a level that exceeds our current staffing makeup. The evening administrative support position is not permanent, and the demands placed on the Administrative Assistant have continued to increase since the pandemic. Without additional staff hours we cannot prioritize cross-training staff to provide fiscal continuity and timeliness of financial accountability.

With the pandemic, many long-time instructors moved or retired. Many are teaching for the school district and are no longer available for recreational programs. Finding qualified and effective instructors has been a challenge. Long-time popular programs have not been able to resume due to the shortage. Programs like volleyball, oil painting and watercolor, archery, preschool music, and sign language classes have been affected.

Without a vehicle of our own for senior trips, we have relied on partnership with Martha & Mary for use of their small bus for the very popular programs. We currently do not have access to this bus. Local charter bus companies, which provide larger trips to Leavenworth and Mt. Rainier are no longer in business. The closest charter companies are in Seattle or Sumner, which dramatically increases the cost of a senior trip.

This lost activity and revenue has been challenging for both staff and the community, and we regularly hear from seniors asking when the excursions will start again.

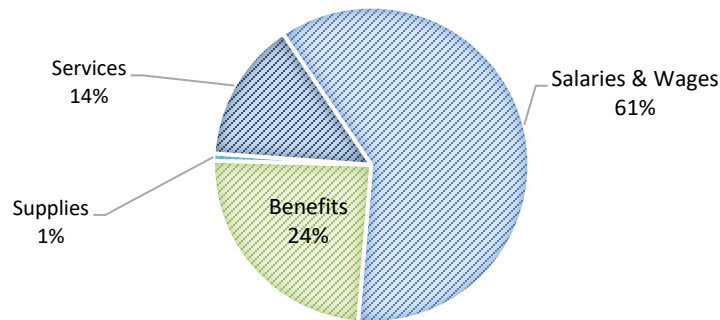
The City of Poulsbo does not own any ball fields or gyms but continues to have an excellent working relationship with the school district in using their facilities. With the school district's closure due to the pandemic, the immediate challenge was finding additional, indoor space and fields that we could use for programs. As the city continues to grow, having additional space for programs is a challenge.

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT

Mission Statement:

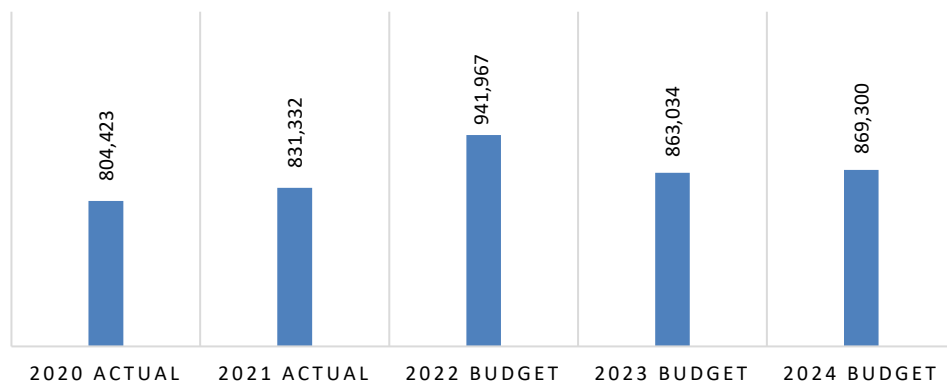
Our mission is to partner with the community, residents, elected officials, and private entities to promote Poulsbo's charm, character, and livability. This is achieved through sustainable comprehensive planning, efficient permit review and processing, and deliberate economic development strategies.

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT 2023-2024 USES

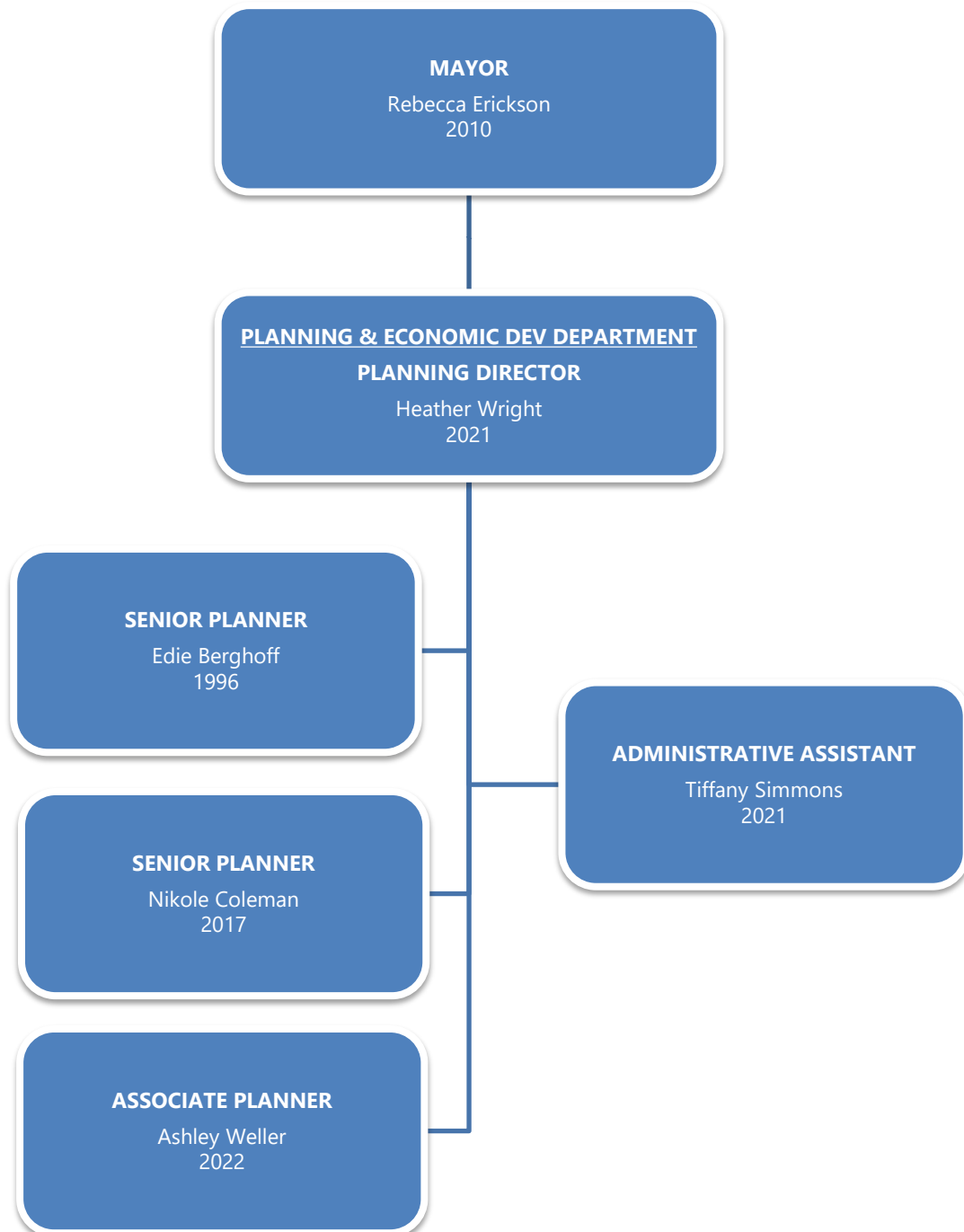


ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
PLANNING						
SALARIES & WAGES	429,817	453,160	542,436	506,114	546,831	1,052,945
BENEFITS	189,328	186,900	205,443	200,691	216,240	416,931
SUPPLIES	2,121	3,767	6,468	6,468	6,468	12,936
OTHER SERVICES & CHARGES	183,157	187,505	187,620	149,761	99,761	249,522
TOTAL PLANNING	804,423	831,332	941,967	863,034	869,300	1,732,334

PLANNING DEPARTMENT BUDGET (2020 - 2024)



THE ORGANIZATION OF THE PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT



PROGRAM DESCRIPTION and SERVICES:

The City Planning and Economic Development Department (PED) responds to issues regarding land development, population growth, environmental quality, and economic development. The PED Department has two primary responsibilities, both contributing to the quality of life of Poulsbo residents and the economic stability of the City.

The Long-Range Planning responsibility ensures that citywide development is well-planned, safe, and sustainable. This departmental function conducts comprehensive planning in accordance with the State Growth Management Act and facilitates the development of clear and concise codes. The Long-Range Planning also responds to the requirements of the Shoreline Management Act, changes in State law and evolving local issues. Finally, it represents the City in regional planning programs involving growth management and environmental issues.

The Current Planning Permitting responsibility ensures that land development and use activities are in compliance with city code and regulations, as well as state and local regulations. Permitting achieves this through thorough review and processing of proposed land use permits, ensures statutory timelines are met or exceeded, and staff report and condition of approval development ensures orderly development consistent with applicable code and regulations.

Other important functions of the department include implementation of economic development strategies and work program, automated geographical mapping services, environmental review (SEPA), annexations, building permit review, and staff support to the City Council, Planning, City Planning Commission, and Hearing Examiner. The Department anticipates supporting a historic preservation commission starting in 2023.

STAFFING LEVEL:

The Planning and Economic Development Department has 5.0 FTE's. The Department staffing breakdown is: one Director, two Senior Planners, one Associate Planner, and one Administrative Assistant. In 2022, the Department brought on two casual laborers to support two main missions: 1) to bridge the transition from the previous Planning Director to the current Planning Director, to continue work on the Oslo project, to continue providing project management of PERC and support the 2024 comprehensive plan update, and 2) to support housing initiatives including the housing action plan implementation grant.

2021-2022 PROGRAM ACCOMPLISHMENTS:

The Planning and Economic Development Department completed a mix of special projects, departmental/organizational improvements, long-range planning efforts and daily permit demands, summarized below:

- Maintained development review performance timelines for land use permit review while the complexity of applications continued to increase and through the pressures and uncertainty of COVID-19
- Co-lead City effort to secure funding from Kitsap Public Facilities District for a proposed Poulsbo Event and Recreation Center feasibility study.
- Continued City project management of PERC Feasibility Study
- Completed the Housing Action Plan
- Completed the Commercial Land Market Analysis
- Completed the portion of the Buildable Lands Report for the City of Poulsbo
- Completed Shoreline Master Program statutory update.
- Participated in Kitsap Regional Coordinating Council's update of the Countywide Planning Policies, including growth allocations.
- Updated the Critical Areas Best Available Science Report
- Evaluated and determined to not adopt the multifamily tax exemption (MFTE) program.

- Continued to represent the City at Kitsap Regional Coordinating Council (KRCC) Planning Director meetings and KRCC Policy Board meetings.
- Represented Poulsbo at PSRC Regional Staff Committee
- Received a grant from the Department of Commerce to implement the Housing Action Plan
- Received a grant from State Archives to go paperless and make our historic records readily available.
- Began drafting comprehensive plan chapters (non-population allocation related)
- Determined GMA population and employment allocations.
- Processed annual amendments to the comprehensive plan.
- Implemented electronic records management.
- Outsourced public noticing mailings, recapturing staff resources.
- Implemented public portal through Smart Gov
- Implemented online appointments to the public and customers, ensuring staff availability and enhanced customer service.
- Continued to review business license applications for zoning compliance.
- Continued to provide geographic information system (GIS) support for the City Departments
- Maintained and updated the Department's portion of the City's web site.
- Collaborated with local and regional stakeholders, including the Greater Poulsbo Chamber of Commerce, Kitsap Economic Development Alliance and WWU on the Peninsulas
- Prepared a monthly newsletter that covered planning activities.
- Maintained active memberships with the Planning Association of Washington, the American Planning Association, and the Washington Economic Development Association

2023-2024 WORK PLAN:

The work plan for the 2023-2024 biennium are:

- Continue drafting and adopt the 2024 Comprehensive Plan, including:
 - Draft elements for each chapter
 - Adjust Pak Impact Fees
 - Assist in adjusting School Impact Fees
 - Adopt Fire Impact Fees
 - Perform SEPA
 - Perform public outreach
 - Prepare maps
- Create and adopt a SR305 Subarea Plan
 - Market study to determine appropriate mix of housing/jobs
 - Transit/Transportation corridor versus center
 - Design/Development Regulations
- Determine if Poulsbo will become a regional or local center
- Determine GMA affordable housing population allocation
- Raise SEPA exemption levels for minor new construction to reduce barriers to missing middle housing
- Amend the PMC to raise short subdivision threshold from 4 to 9 lots to encourage infill development
- Amend the PMC to adopt a unit lot subdivision ordinance to encourage the construction of missing middle housing types
- Adopt religious properties density bonus ordinance for affordable housing
- Adopt a mobile home park ordinance
- Explore a mobile home park density bonus program
- Pursue an ordinance to encourage a mixture of unit types and sizes
- Amend ADU regulations

- Prepare and adopt text amendments to the Poulsbo Municipal Code to implement the 2024 Comprehensive Plan
- Ensure all staff have completed the training and certifications needed to best serve the City of Poulsbo
- Create a GIS public portal for accessing city wide information ranging from zoning, parks, utilities, and active land use applications.
- Continue to maintain statutory timelines for land use applications (90 to 120 days from complete application)
- Continue timely review of building permits.
- Continue to provide excellent customer service on land use permitting.
- Process Comprehensive Plan Annual Amendments
- Continue to provide City project management of PERC Feasibility Study
- Adopt a historic preservation ordinance and appoint a historic preservation commission.
- Continue writing and distributing a monthly newsletter that keeps our community informed of land use activity and economic development.

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT PERFORMANCE MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Public Records Requests	33	55	21	35	36
# of Code Enforcement Requests	29	1	1	1	1
# of Code Enforcement Cases	14	0	0	0	0
# of Appeals	0	0	1	1	0
# of Accessory Dwelling Unit	1	2	0	2	2
# of Administrative Determinations	0	0	1	0	0
# of Boundary Line Adjustments	0	3	1	2	2
# of Concomitant Agreement Released	0	0	0	0	0
# of Conditional Use Permits	0	1	1	1	1
# of Critical Area Permits	2	2	1	1	1
# of Design Review	1	0	0	0	0
# of Final Plats	1	3	2	2	2
# of Home Occupation Permits	0	0	0	0	0
# of Preliminary Plats	0	0	0	1	1
# of Planned Residential Developments	1	2	0	1	1
# of Post Decision Reviews	1	2	1	1	1
# of Pre-Applications	23	18	16	20	20
# of Site Plan Reviews	8	10	4	8	8
# of SEPA Checklists (standalone)	2	3	2	2	2
# of Short Plats	1	0	1	1	1
# of Shoreline Permits	3	0	0	1	1
# of Shoreline Exemptions	6	4	3	3	4
# of Temporary Use Permits	3	3	4	3	3
# of Unclassified Planning Permits	5	0	0	1	1
# of Miscellaneous	14	32	19	21	21
# of Variances	0	0	0	0	0
# of Total Permits	72	87	61	71	72
Land Use Permit Revenue	\$137,190	\$134,287	\$44,668	\$100,000	\$100,000

Type of Permit	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Comp Plan Amendments	2	3	0	0	1
# of Code Amendments	1	1	2	1	1
Total # of Permits:	3	4	2	1	2
Number of PC Meetings	3	7	14	19	19
Number of PEDC Meetings:	8	7	6	0	0
Total Meetings:	11	14	20	19	19

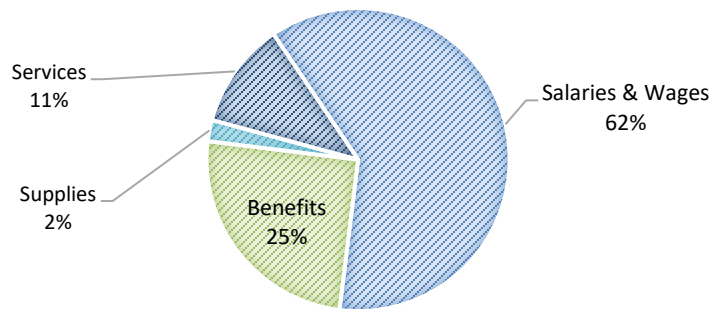


POLICE DEPARTMENT

Mission Statement:

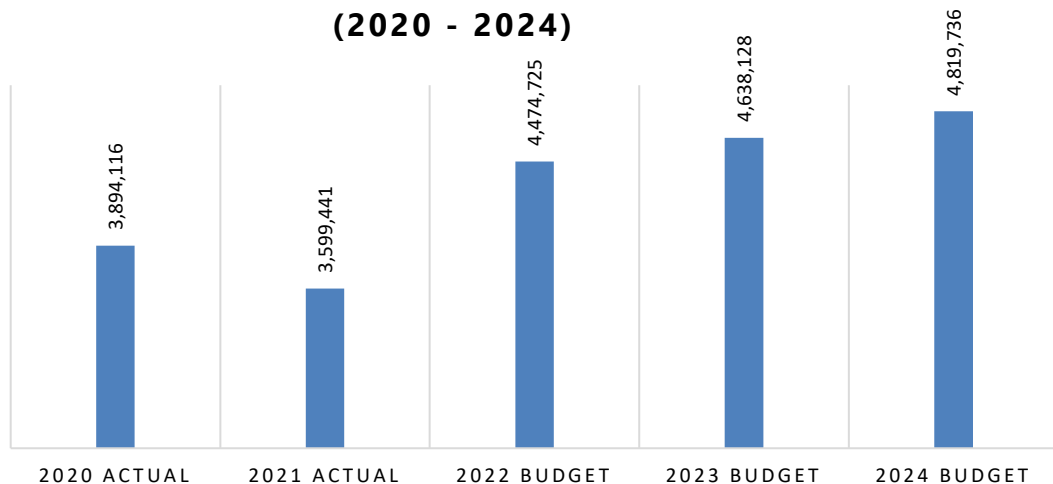
The mission of the Poulsbo Police Department is to safeguard the lives, property, and rights of all people; to reduce the incidence and fear of crime; and to enhance public safety while working with our community to improve their quality of life. Our mandate is to do so with honor and integrity, while always conducting ourselves with the highest ethical standards to maintain the confidence of the public we serve.

POLICE DEPARTMENT 2023-2024 USES

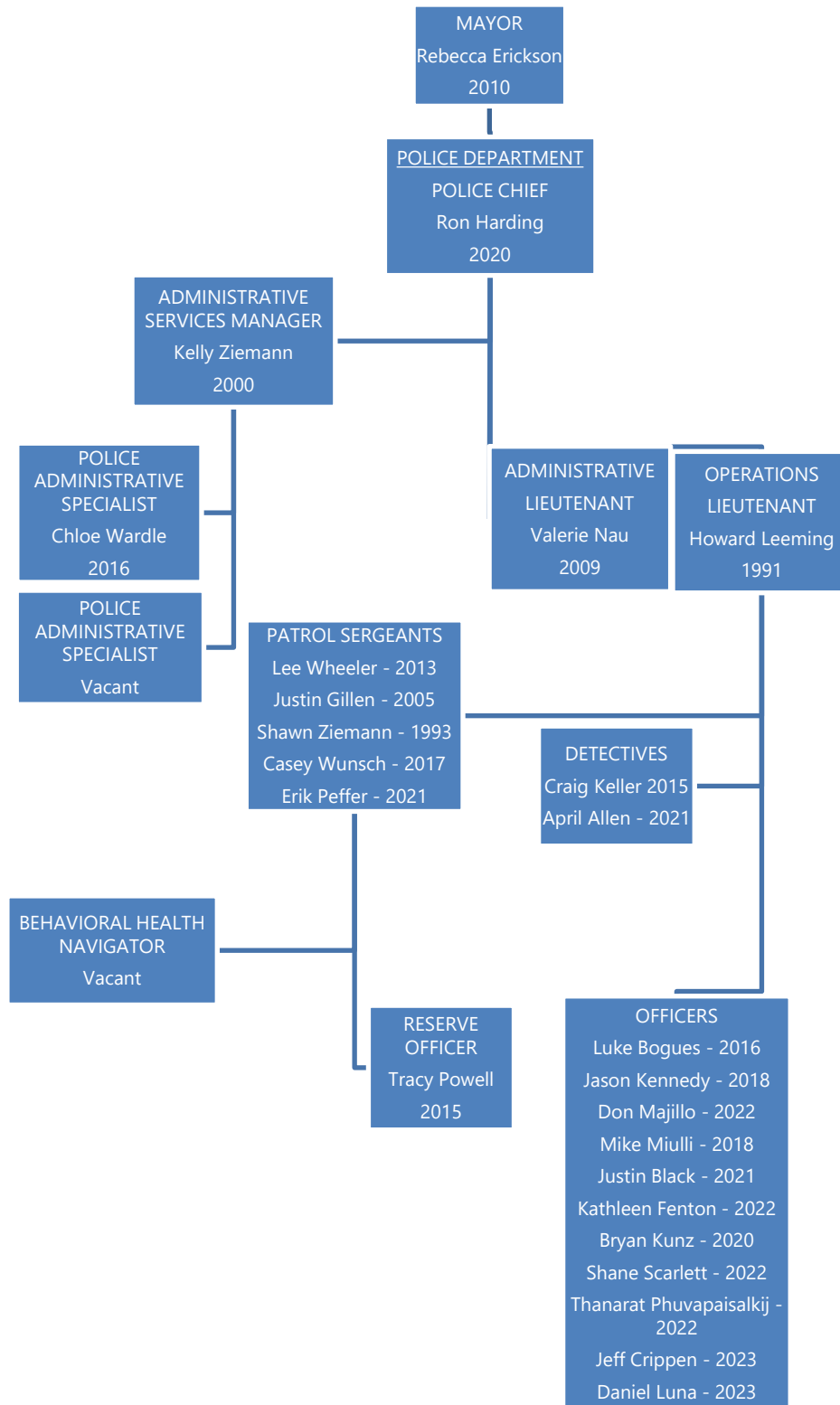


ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
POLICE						
SALARIES & WAGES	2,499,011	2,258,730	2,631,529	2,847,928	2,960,287	5,808,215
BENEFITS	913,323	893,170	1,076,728	1,143,790	1,218,889	2,362,679
SUPPLIES	65,407	94,868	135,090	110,025	104,375	214,400
OTHER SERVICES & CHARGES	416,376	352,673	631,378	536,385	536,185	1,072,570
TOTAL POLICE DEPARTMENT	3,894,116	3,599,441	4,474,725	4,638,128	4,819,736	9,457,864

POLICE DEPARTMENT BUDGET (2020 - 2024)



THE ORGANIZATION OF THE POLICE DEPARTMENT



POLICE DEPARTMENT

PROGRAM DESCRIPTION:

The Poulsbo Police Department consists of a highly qualified and professionally trained group of men and women. The Vision of the Police Department is to be amongst the finest law enforcement agencies in the State of Washington and one which consistently delivers the highest quality public service to make the City one of the safest in the nation. The Core Values of the Poulsbo Police Department are Honor, Integrity, Teamwork and Professionalism; our daily actions shall embody our Mission, Vision, Core Values and Code of Ethics.

SERVICES PROVIDED:

Services provided by the police department include but are not limited to:

- Responding to 911 Calls and Requests for Assistance
- Documenting Crimes
- Criminal Investigations and Arrests
- Enforcing Traffic Laws with the Goal of Public Safety
- Investigating Collisions
- Enforcing Marine Traffic Laws
- Providing Public Record Information
- Educating the Public
- Processing Concealed Pistol Licenses and Firearm Transfers



STAFFING LEVEL: The Police Department consists of 25 FTE's: one Police Chief, two Lieutenants, four Sergeants, twelve Patrol Officers, two Detectives, one Administrative Services Manager, two Police Administrative Specialists, and one Navigator.

OPERATIONS DIVISION

The Operations Division of the Poulsbo Police Department consists of twenty one Commissioned Law Enforcement Officers. They are one Chief of Police, two Lieutenants, four Sergeants, twelve Patrol Officers and two Detectives.

OPERATIONS DIVISION – COMMAND

The Operations Command Staff of the Poulsbo Police Department consists of four Sergeants. The Sergeants report to the Operations Lieutenant. With a growing case load of more than one hundred felony investigations a year, the department is seeking to establish a 5th sergeant; the Investigations Sergeant.



OPERATIONS DIVISION - PATROL

The Patrol Division of the Poulsbo Police Department consists of twelve Patrol Officers, supervised by four Sergeants. We are seeking to add an additional six patrol officers over the course of the next three years to keep up with population growth and increased calls for service.

OPERATIONS DIVISION - PATROL Dedicated AssignmentSchool Resource Officer

One Patrol Officer is assigned, through an agreement with NKSD, as a School Resource Officer (SRO) to patrol, investigate and report on crimes within Poulsbo schools in addition to fostering positive relationships with students and staff.

OPERATIONS DIVISION - PATROL Special AssignmentMarine Unit

The Marine unit has been working diligently to increase on-water hours to improve boating safety on Liberty Bay. During the summer months, certified marine officers' staff the marine unit to provide weekend patrols on Liberty Bay. From June to September we provide this additional enforcement on the water to ensure the safety of the boating community on our waterways. We also work to contact owners of derelict vessels to ensure our waterways stay clear of potential navigation hazards and prevent contamination of our bay.

Motorcycle Unit

In 2016, an additional motorcycle was added to the unit to bring our total to two motorcycles. The motorcycle unit has been a huge success in providing the City an increased awareness and enforcement in traffic safety. Traffic levels in the City often make it difficult to safely enforce traffic ordinances utilizing a full-size patrol car. Patrol vehicles simply do not have the advantages of a motorcycle to effectively operate in a traffic-congested urban environment. Motorcycles are very effective tools for this type of traffic enforcement. They have also proven to be very effective for quickly providing police response to congested areas of the City during festivals.

SUAS Unit

In 2021, the department upgraded our SUAS Program, a Small Unmanned Aerial System (commonly referred to as a Drone). We purchased a new SUAS with FLIR capability. This program continues to be a very successful one. We have used it for search and rescue, documenting crime scenes and collision scenes and provide agency support in response to natural disaster or fire. Operators of this equipment must be fully licensed to do so through the FAA and have completed the required training. The department currently has four licensed operators.

Bike Unit



To enhance patrol options, especially during special events and throughout the summer season, the department has bikes equipped for patrol use. In 2019, the department added two new electric bikes to the existing unit. Use of these electric bikes provide the officers an assist when a rapid response is needed. Operators assigned to bike patrol must be specially trained and certified by the International Police Mountain Bike Association.

OPERATIONS DIVISION - DETECTIVES

In addition to the patrol staff, the Poulsbo Police Department has two Detectives. With two detectives, one is primarily assigned to handle felony cases, monitor sex offenders, and investigate cold cases; while the second detective handles large scale felony, organized retail theft and narcotics cases. During 2021 and 2022, the detective division has had a number of significant cases that obtained criminal convictions and multi-year sentences for such crimes as rape, fraud, drug dealing, carjacking and assault.

ADMINISTRATIVE DIVISION

The Administrative Services Section consists of one Administrative Services Manager, and two full-time Police Administrative Specialists. The Administrative Services Manager oversees all civilian staff and volunteers of the Police Department, works in direct collaboration with the two lieutenants and reports to the Chief of Police.

Services provided by the Administrative Services Section include but are not limited to:

- Processing all Case Reports generated by the Police Department
- Intake, Storage, and Disposition of Property & Evidence
- Public Records Management to include Retention, Disclosure & Destruction
- Fielding Inquiries from the Public
- Processing Fingerprints for Concealed Pistol License Applicants
- Processing Firearm Transfers & Concealed Pistol Licenses
- Maintaining Department Inventory and Training Records
- Entry and Maintenance of all WACIC/NCIC entries – warrants, protection orders, items
- Preparation and oversight of Payroll, Accounts Payable and Accounts Receivable
- Participation in Special Events and Community Outreach
- Assisting Patrol, Detectives and Command Staff in administrative functions

BEHAVIORAL HEALTH



Behavioral Health has been a grant dependent program operated in various forms, managed by the city since 2016. In 2021, the city hired and integrated a full-time Social Worker into the Police Department to work directly with the officers and supervised by a patrol sergeant. This program has proven to be such an asset to the department and the City of Poulsbo that the department is seeking this position to be a fully funded FTE in 2023, no longer to be dependent on grants. This program reaches over 200 clients annually and provides valuable resources for unhoused individuals and those with behavioral health issues.

2021-2022 PROGRAM ACCOMPLISHMENTS:**2021**

- Established a Department Strategic Plan for 2022-2024 with assistance and input from department and city staff along with community members and area law enforcement agencies alike
- Established a Police Chief's Community Advisory Board comprised of community stakeholders and held quarterly meetings to discuss issues relevant to both the community and the department
- Restructured department command staff and established two lieutenant positions: replacing the Deputy Chief position.
- Conducted a promotional process for Sergeant and promoted four patrol sergeants.
- Transitioned our department navigator program to a field based approach, working closely with patrol.
- Hired six new officers (2021-2022).

2022

- Implemented a new records portal to centralize storage and automate processes in: Training, FTO, Use of Force, Evaluations.
- Replace four patrol Tahoe vehicles that have reached their end of life for patrol duty.
- Active participation with all county-wide local law enforcement agencies in the RMS (Records Management System) Replacement Project.
- Assisted KCIRT with two officer involved shooting investigations.
- Purged over 1,500 pieces of evidence from inventory, creating more storage space, better accountability, and efficiency.
- Led an evaluation and feasibility study for red-light and speed camera program in Poulsbo to enhance public safety.

2023-2024 WORK PLAN:

- Maintain Law Enforcement Agency Accreditation through WASPC. Agency Accreditation certifies that an agency is operating under the industry best practices and standards. We are due for re-accreditation in 2023.
- Implement the 2022-2024 Department Strategic Plan
- Increase training for all personnel; develop more in-house instructors
- Continuation of RMS Replacement Project to include planning, testing, training and final implementation of a new records management system

2023-2024 REVENUES:

For 2023-2024, the department will pursue grant opportunities where appropriate. There are no known significant impacts to revenue.

2023-2024 EXPENDITURES:

The department has submitted only those requests which are necessary to increase our budget up to adequate funding levels and provide for essential equipment replacements.

Baseline Adjustment Requests – General Fund

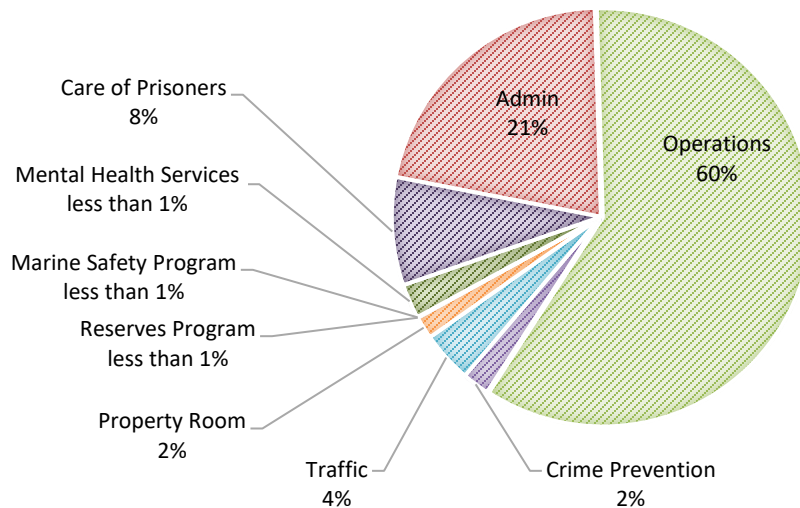
- 2023:
 - Reclassification of Clerk to Police Admin Specialist \$6,000 (ongoing)

- Dues and Subscriptions \$7,500 (ongoing)
- 2024:
 - Taser and Body Camera Upgrade Subscription \$28,000 (ongoing)

New Program Requests – General Fund

- 2023
 - Behavioral Health Navigator Position (1 FTE) \$139,000 (ongoing)
 - Police Officer (2 FTE) \$416,000 (ongoing)
 - Police Administrative Specialist Position (1 FTE) \$104,000 (ongoing)
 - Detective Sergeant Position \$7,500 (ongoing)
 - Officer in Charge Position \$5,825 (ongoing)
 - Wellness Program \$3,000 (ongoing)
 - Administrative Handguns purchase \$2,525
 - Office MCT Dock setup \$5,725
 - Firearm Replacement Program \$8,945 (ongoing)
- 2024
 - Police Officer (2 FTE) \$416,000 (ongoing)

2023-2024 POLICE DEPARTMENT USES BY PROGRAM/ACTIVITY



POLICE DEPARTMENT PERFORMANCE MEASURES

Type of Measure	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Citations Issued	272	425	600	720
# of DUI	13	28	25	25
# of Prosecutor Referrals	225	325	400	435
# of Case Reports	1,184	1,525	1,600	1,675
# of Training Hours	1,584	3,500	2,900	2,900



PUBLIC WORKS ADMINISTRATION DEPARTMENT

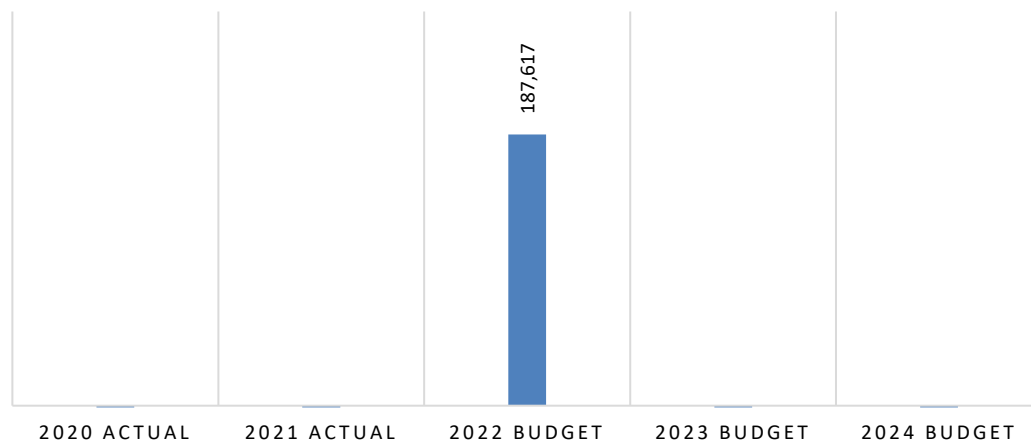
Mission Statement:

The mission of the Public Works Administrative Department is to provide support services to all Public Works Departments. Responsibilities include management and supervision, budgeting, accounting, purchasing and procurement of supplies, goods, and services.

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
PUBLIC WORKS ADMIN						
SALARIES & WAGES	394,449	380,115	413,563	484,258	514,083	998,341
BENEFITS	178,105	162,618	169,969	191,941	205,296	397,237
SUPPLIES	17,025	7,631	13,000	12,000	12,000	24,000
OTHER SERVICES & CHARGES	59,119	44,325	50,827	69,200	69,200	138,400
TOTAL PW ADMIN	648,698	594,689	647,359	757,399	800,579	1,557,978

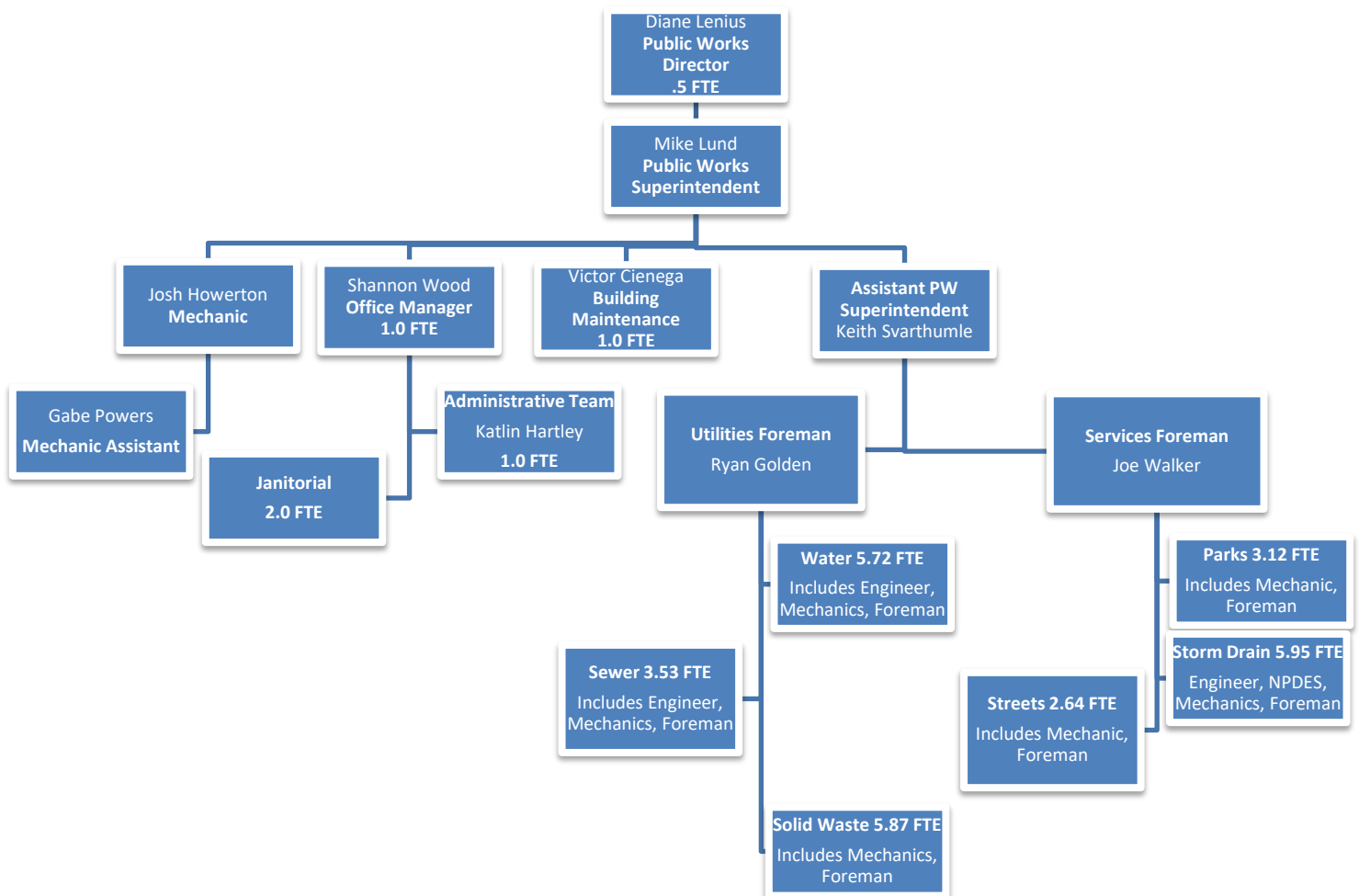
ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
PUBLIC WORKS MECH SHOP						
SALARIES & WAGES	19,722	19,006	-	-	-	-
BENEFITS	8,905	8,592	-	400	400	800
SUPPLIES	971	8,429	-	6,000	6,000	12,000
OTHER SERVICES & CHARGES	2,956	5,292	-	5,125	5,125	10,250
TOTAL PW MECH SHOP	32,554	41,319	-	11,525	11,525	23,050

PUBLIC WORKS ADMINISTRATION BUDGET (2020 - 2024)



The Public Works Administration budget is zeroed out every quarter, and expenses are allocated to the functions they support.

ORGANIZATION OF THE PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT - ADMINISTRATION PROGRAM

PROGRAM DESCRIPTION:

Public Works Administration is responsible for the overall supervision and administration of the Public Works Department.

Public Works Administration is responsible for the management and oversight of nine different departments/sections. These include **General Fund** activities associated with Central Services such as building maintenance, vehicle maintenance, janitorial activities, and maintenance activities associated with the Parks and the Cemetery; **Special Revenue Fund** activities associated with Streets; and **Proprietary Fund** activities associated with Water, Sewer, Solid Waste, and Storm Drain.

Support activities associated with Public Works Administration include:

- Management and supervision of staff engaged in the operation, maintenance and repair of the City's public infrastructure including buildings and central facilities, parks, roadways, trails and sidewalks, water, wastewater, solid waste and stormwater facilities, services, and equipment repair facilities.
- Preparation, management, and monitoring of the department's biennial budget
- Comprehensive planning and administration of all public works capital improvements and equipment replacement programs
- Financial administration and management of Public Works activities to include, but not limited to, payroll preparation, work order and project cost accounting, and processing of accounts receivable and payable
- Allocation of overhead expenses to include management and supervision, insurance expenses, general fund expenses, and other allied expenses to the benefiting departments

STAFFING LEVEL:

Staffing associated with Public Works Administration includes 4.32 FTE's. This includes one Superintendent, one Assistant Superintendent, one Office Manager, one Office Clerk II and a portion of the Director of Engineering, and City Mechanic. Public Works Administration is under the supervision of the Public Works Superintendent. A new Administrative Assistant was added in 2023, which is being allocated among the utility funds.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Supported Engineering Department
- Purchase, renovation, and relocation of Public Works administration building to new facility
- Provided administrative support to all Public Works departments
- Updated the City's website in support of Public Works
- Continued staff support to other City departments
- Continued plan design review for developer projects
- Updated the City Cemetery records and maps
- Updated the comprehensive Safety Program
- Monitored and provided guidance to the Coffee Oasis caretaker at Nelson Park

2023-2024 WORK PLAN:

- Continue to provide administrative staff support to all public works departments
- Continue to support the Engineering Department
- Public Works Mechanic Shop Design and Construction
- Providing updates to the Public Works portion of the City's website
- Continuing plan design review for developer projects

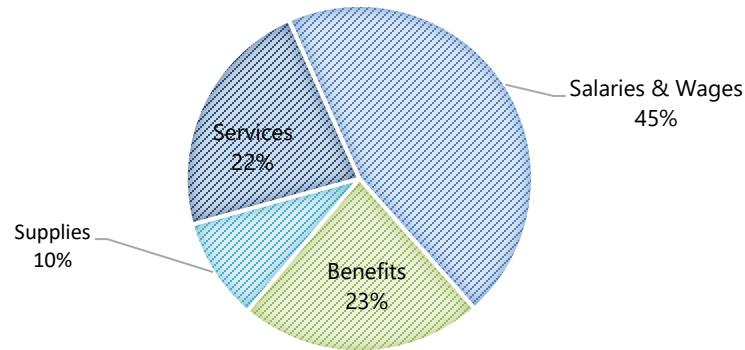
- Updating and maintaining the City Cemetery records and maps
- Guiding and monitoring our comprehensive Safety Program

PUBLIC WORKS (ADMINISTRATION) PERFORMANCE MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of work orders processed	284	218	225	230	235
Utility change of ownership (new and change of service)	730	636	640	650	660
# of clean-up dumpsters	284	277	275	275	275

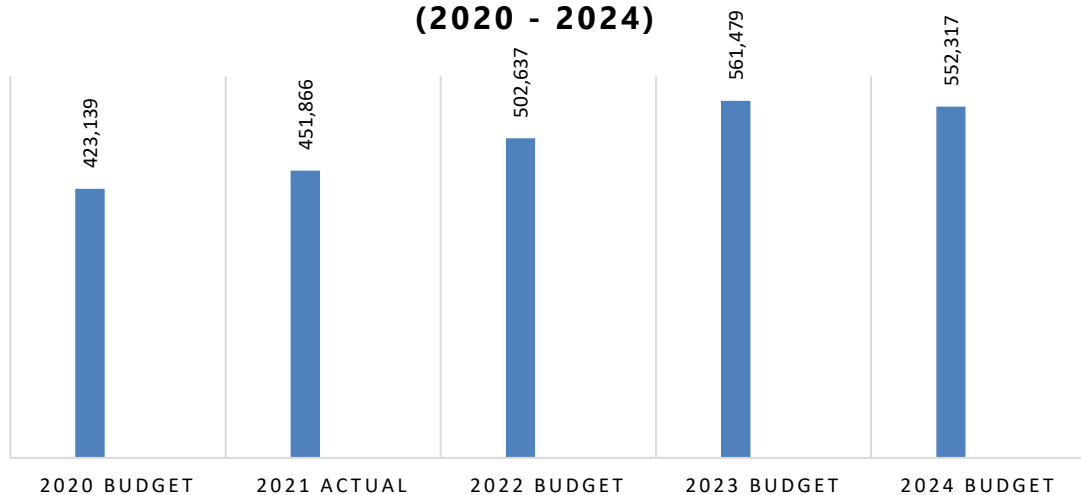
PUBLIC WORKS PARKS PROGRAM

PW PARKS DEPARTMENT 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
PARKS MAINTENANCE						
SALARIES & WAGES	208,510	212,158	215,389	245,120	257,511	502,631
BENEFITS	108,114	107,072	115,205	122,243	130,690	252,933
SUPPLIES	41,242	49,995	39,500	53,300	53,300	106,600
OTHER SERVICES & CHARGES	65,272	82,642	132,543	140,816	110,816	251,632
TOTAL PARKS MAINT	423,139	451,866	502,637	561,479	552,317	1,113,796

PW PARKS BUDGET (2020 - 2024)



PARKS PROGRAM

PROGRAM DESCRIPTION and SERVICES PROVIDED:

The Parks program, under the direction of the Public Works Superintendent, is responsible for the management and maintenance of the City's municipal parks. The City's parks provide a high quality and safe recreational experience for both citizens and visitors.

Poulsbo has 22 City parks and open spaces and over five linear miles of trails.

Facilities available within the City park system include one full size tennis/pickle ball court, and two combination basketball courts, boat launch, exercise trails, Fish Park trail extension, three picnic shelters, grilling facilities at five parks, a waterfront gazebo, and an off-leash exercise area known as the "Bark Park." Restroom facilities are maintained at five parks, playgrounds at seven parks, a skate park, and a dog park located within Raab Park.

The City has intensified the development of parks and recreational areas resulting in a significant increase in the demand for maintenance services. Maintenance of these facilities is a labor-intensive activity. During summer months, routine maintenance activities significantly increase, and the Public Works Department increases staffing with casual labor to augment regular employees.

The City is currently handling all requirements for routine custodial services for park restrooms including vandalism repair, servicing of public trash receptacles in parks and downtown, assisting in maintaining street trees and planters, placement, and monetary support to HDPa for downtown flower baskets and urns, as well as other landscaping services. This includes but is not limited to maintaining downtown flower beds, Anderson Parkway Rain Garden vegetation, maintenance of City Hall landscaping and parking lot, and dog waste issues. The City has two live on-site caretakers, one at Raab Park and one program through Coffee Oasis at Nelson Park that help with maintaining grounds, restrooms, the picnic shelters.

STAFFING LEVEL:

Staffing associated with the park's maintenance function includes 3.12 FTE's. The Public Works Superintendent supervises these positions. Three Ground Maintenance Techs, (.10 FTE paid by Cemetery), one Foreman, 0.15 FTE, along with a portion of the City Mechanic, are allocated to Parks.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Boardwalk maintenance project complete for Viking Fest 2022
- Addressed numerous vandalism issues in all City parks
- Watered many newly planted trees/plants and landscaped areas including all new street projects
- Assisted Arbor Day tree planting
- Met with citizen volunteers to plan Earth Day litter clean-up project
- Continued the Park's program associated with the scheduled maintenance and repair of all park's facilities, including cleaning of restrooms, grounds maintenance, mowing, fertilizing, and maintaining numerous irrigation systems
- Conducted weekly inspections of park facilities to ensure safety and compliance with applicable guidelines and regulations
- Continued support of the Fish Park project
- Supported and installed additional playground equipment at various parks
- Coordinated with Parks and Recreation Department regarding special events
- Helped maintain Rain Gardens throughout the City
- Provided bi-annual herbicide spraying
- Certified a Playground Safety Inspector

2023-2024 WORK PLAN:

Several projects are planned for the operations and maintenance of City parks for 2023 and 2024, including:

- Continuing the Fish Park Restoration
- Continuing development of Centennial Park
- Maintenance of the new Morrow Manor Park
- Continuing to upgrade American Legion Park
- Continuing the scheduled maintenance and routine repairs for all park facilities
- Providing continued maintenance of all rain gardens
- Ongoing certification of Parks employees
- Ongoing care of City Hall vegetation
- Developing the Nelson Park Trail to Poulsbo's Fish Park

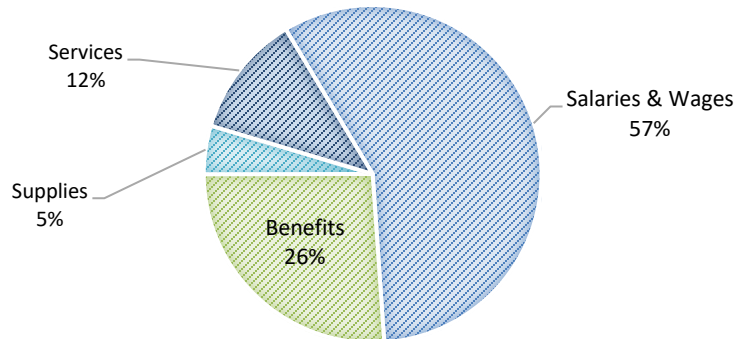
PARKS - OPEN SPACES - TRAILS	
MIW Waterfront Park	American Legion Park
Betty Iverson Kiwanis Park	Lions Park
Austerbruin Park	Frank Raab Park
Wilderness Park	Forest Rock Hills Park
Hattaland Park	Oyster Plant Park
Net Shed Vista Park	Mitchusson Park
Centennial Park	Nelson Park
Poulsbo's Fish Park	County Road 59 Trail
Moe Street Trail	Olhava Park #1
Morrow Manor	Olhava Park #2

PUBLIC WORKS CEMETERY PROGRAM

Mission Statement:

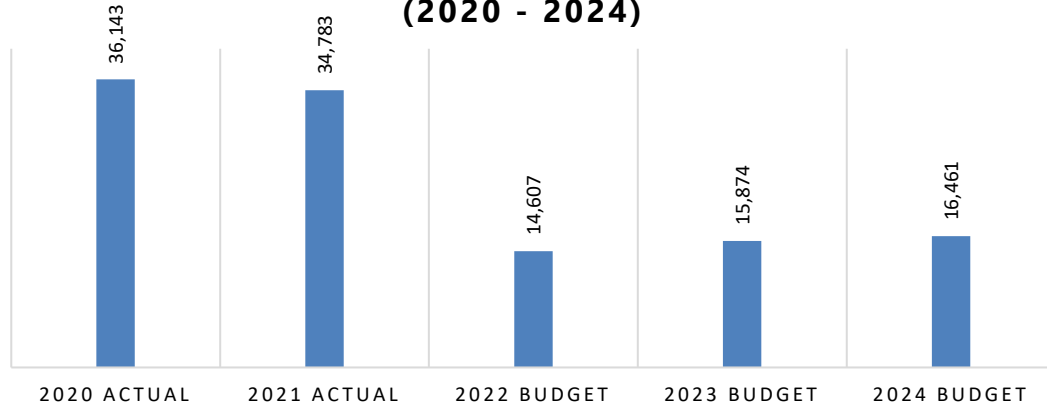
The mission of City of Poulsbo's Municipal Cemetery is to provide a historic public burial ground, affordable to all citizens. The cemetery accomplishes this goal through the collaborative effort of staff and volunteers.

CEMETERY DEPARTMENT 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
CEMETERY SERVICES						
SALARIES	22,032	21,958	8,367	9,134	9,463	18,597
BENEFITS	10,461	9,775	3,886	4,087	4,345	8,432
SUPPLIES	827	460	1,251	750	750	1,500
OTHER SERVICES & CHARGES	2,823	2,590	1,103	1,903	1,903	3,806
TOTAL CEMETERY SERVICES	36,143	34,783	14,607	15,874	16,461	32,335

PW CEMETERY BUDGET (2020 - 2024)



CEMETERY PROGRAM

PROGRAM DESCRIPTION:

The program, under the direction of the Public Works Superintendent, is responsible for the maintenance and upkeep of the City-owned cemetery located at 20002 Caldart Avenue. Public liaison, sales, and records are facilitated and maintained under the direction of the Public Works Office Manager.

Activities include:

- Continuous updates of cemetery records and computer-aided drafting (CAD) mapping
- Assist families researching burial locations of family members
- Meet with individuals aiding in purchasing plots at the cemetery.
- Plot locating and marking for burials and monument placement
- Maintenance and upkeep of grounds and facilities
- Assist the public and genealogy groups in records research and investigations
- Support volunteer organizations and provide assistance with cemetery revitalization.
- Look for funding to help with cemetery revitalization

Revenues received from the sale of cemetery plots along with those for bench sponsorship are recognized in Cemetery Reserves Fund (314).

STAFFING LEVEL:

Maintenance of the cemetery is accomplished utilizing regular and casual labor supervised by the Office Manager and the Public Works Superintendent.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Obtained a Grant from Washington State Department of Archaeology and Historic Preservation for addition of Row Markers, Information Boards, and a Flagpole.

2023-2024 WORK PLAN:

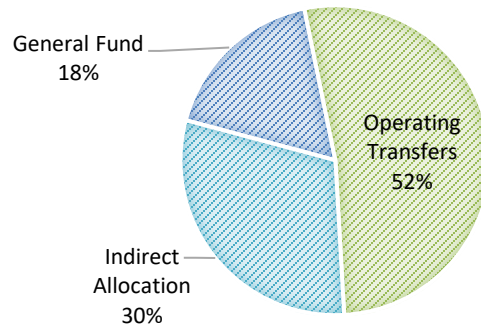
The 2023-2024 programs will be a continuation of the 2021-2022 programs which include:

- Continuing administration, management, and supervision of the department
- Continuing to be a liaison to volunteer groups
- Working to establish patron friendly mapping information
- Installation of Information Boards and their content.

NON-DEPARTMENTAL

Non-Departmental budgets represent those appropriations that are not department specific.

NON-DEPARTMENTAL 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
NON-DEPARTMENTAL						
ANIMAL CONTROL	31,500	31,500	33,300	35,000	35,000	70,000
AUDIT	28,576	22,592	73,500	77,000	81,000	158,000
COMMUNICATIONS - 911	97,468	95,380	245,743	85,496	89,771	175,267
DISASTER PREPAREDNESS	21,251	22,725	24,429	28,000	29,000	57,000
EMPLOYEE BENEFIT PROGRAM	271	315	7,500	6,000	6,000	12,000
LEGAL	228,919	152,506	281,005	425,555	439,333	864,888
POLLUTIONS CONTROL	8,109	8,346	8,596	9,088	9,542	18,630
PUBLIC HEALTH	36,063	36,063	37,150	39,167	41,125	80,292
SOIL & WATER CONSERV	14,508	5,569	14,000	14,000	14,000	28,000
SUBSTANCE ABUSE	-	-	20,000	2,400	3,600	6,000
OPERATING TRANSFERS	1,886,189	1,655,918	1,775,753	2,154,120	2,211,633	4,365,753
INDIRECT ALLOCATION	71,619	-	(1,363,914)	(1,265,723)	(1,243,876)	(2,509,599)
TOTAL NON-DEPARTMENTAL	2,424,472	2,030,913	1,157,062	1,610,103	1,716,128	3,326,231

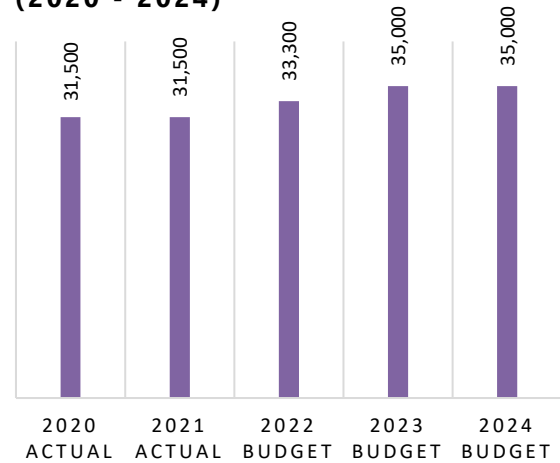
Note: In 2018, the City Council voted to convey ownership of its Poulsbo Library property to the Kitsap County Rural Library District, also known as Kitsap Regional Library resulting in no further budget tracking needed.

ANIMAL CONTROL

PROGRAM DESCRIPTION:

The City contracts with the Kitsap County Humane Society for animal control services.

ANIMAL CONTROL BUDGET (2020 - 2024)

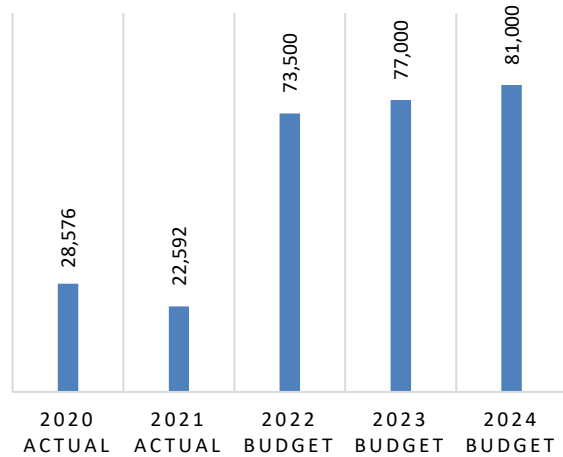


AUDIT

PROGRAM DESCRIPTION:

The Washington State Auditor audits the City on an annual basis. Federal grant proceeds in 2023 are expected to exceed \$750,000, a single audit will be necessary in 2023 and 2024.

AUDIT BUDGET (2020 - 2024)

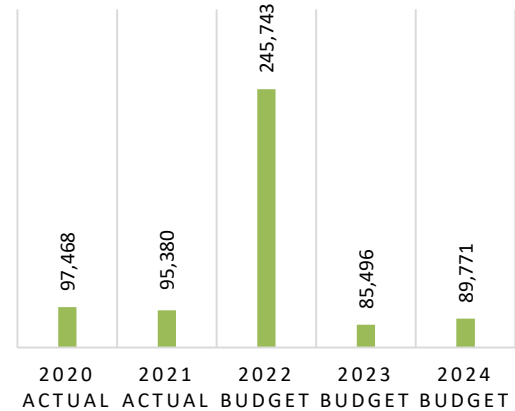


COMMUNICATIONS

PROGRAM DESCRIPTION:

This budget includes all expenditures related to Emergency 911 dispatch service. Dispatch 911 service is contracted from Kitsap 911. The contract also includes the support of the Kitsap County-wide software used in law enforcement operations called I/LEADS. 2022 Budget includes the City's portion of a software update for the ILeads program.

COMMUNICATIONS BUDGET (2020 - 2024)

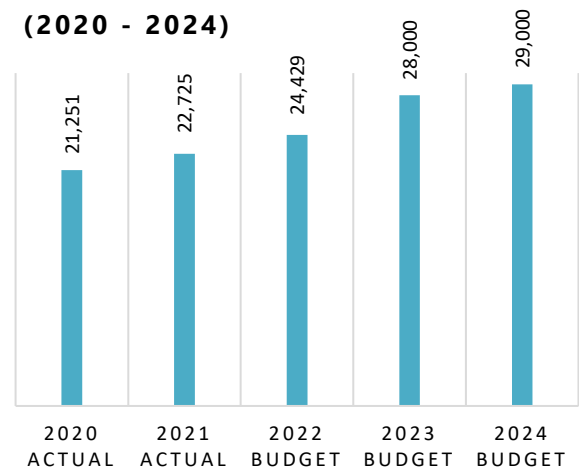


DISASTER PREPAREDNESS

PROGRAM DESCRIPTION:

This budget funds those expenditures associated with emergency management for the City's participation in the County's Department of Emergency Management Programs.

DISASTER PREPAREDNESS BUDGET (2020 - 2024)

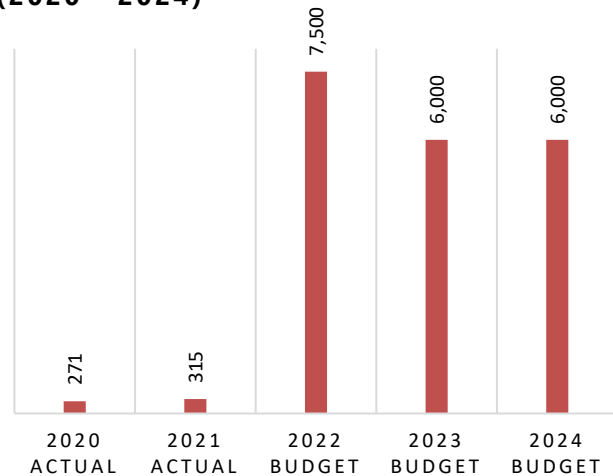


EMPLOYEE BENEFIT PROGRAMS

PROGRAM DESCRIPTION:

The Employee Benefit budget is prepared and monitored by the Parks & Recreation Director. This budget supports the City's Wellness Program, which is governed by a committee of representatives from each City department. The committee develops, promotes, and carries out policies, programs and activities aimed at preventing illnesses and injuries, and promoting greater morale, reduced absenteeism, and enhanced productivity and performance among City employees.

EMPLOYEE BENEFIT BUDGET (2020 - 2024)



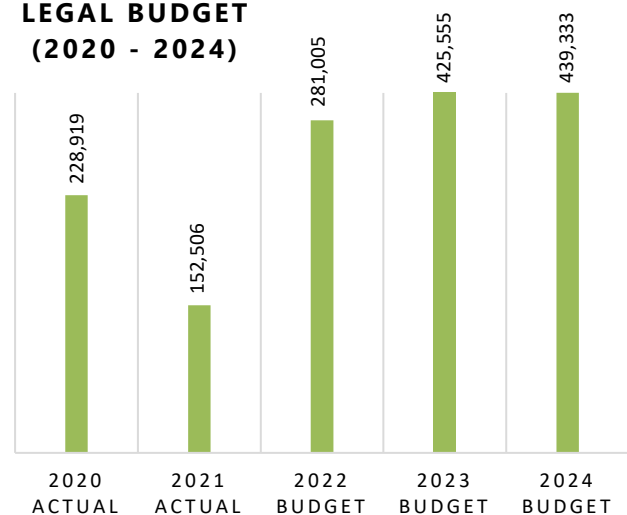
The City's Wellness Committee, through its Wellness Program, continues to create an environment supportive of positive health practices and lifestyle choices for its employees. The Wellness Program sponsors several educational activities such as Wellness Wednesday emails rotating health topics. Other morale building programs include a cold weather item drive to benefit Fishline, Employee Appreciation program, an annual Turkey Bowl event, and the Department Head Summer BBQ. Due to the COVID-19 pandemic, most events were canceled in 2020 and 2021. The budget was increased in 2022 with one time carryover dollars that had not been expended to rebuild the program.

LEGAL

PROGRAM DESCRIPTION:

This budget includes expenditures related to legal services. The City contracts with a selected attorney for general legal needs. The City began to contract with Kitsap County for public defense in 2021. At the end of 2022 the City began a new contract with Kitsap County for prosecution services in lieu of an in-house prosecutor. The is intended to continue through 2023 and 2024.

LEGAL BUDGET (2020 - 2024)

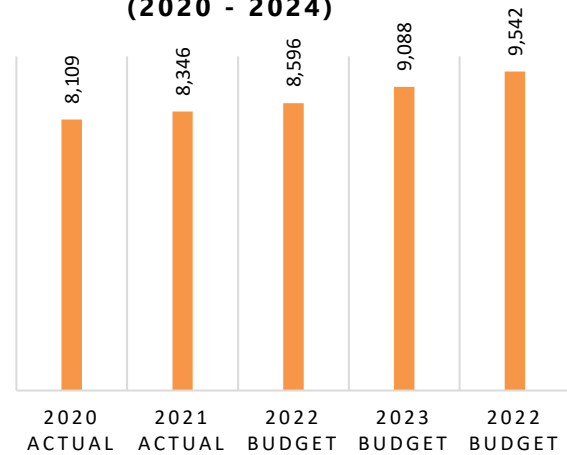


POLLUTIONS CONTROL

PROGRAM DESCRIPTION:

The City contributes to the Puget Sound Air Pollution Control for maintenance of clean air in the Puget Sound Region as set forth by the terms of the Washington State Clean Air Act, RCW 70.94.093.

POLLUTIONS CONTROL BUDGET (2020 - 2024)

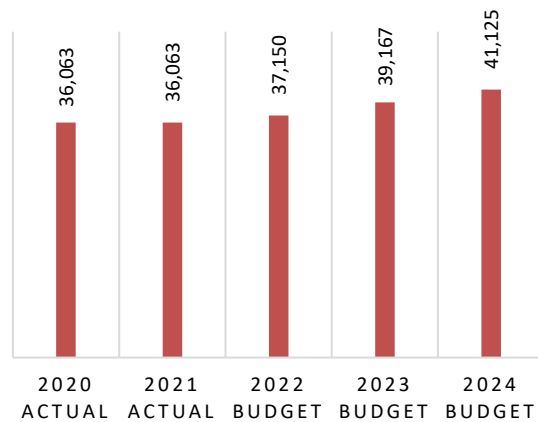


PUBLIC HEALTH

PROGRAM DESCRIPTION:

The City contracts with the County Health District to supplement the services they provide to the City.

PUBLIC HEALTH BUDGET (2020 - 2024)



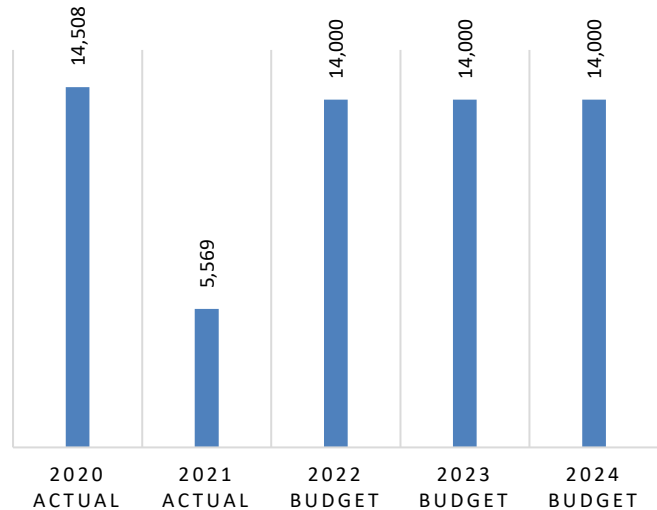
SOIL AND WATER CONSERVATION

PROGRAM DESCRIPTION:

In 1997, the City became a Tree City USA. The Poulsbo Tree Board was created and put together a five-year strategic plan with updates, to build and sustain soil and water conservation program within the City. The action plan is carried out with goals and objectives to establish and maintain an urban forest within the community.

The soil and water conservation program is supported by \$2 per capita. These dollars are for public education, repair and maintenance, and contractual services for the City Arborist and Urban Forestry programs within the City.

SOIL AND WATER CONSERVATION BUDGET (2020 - 2024)



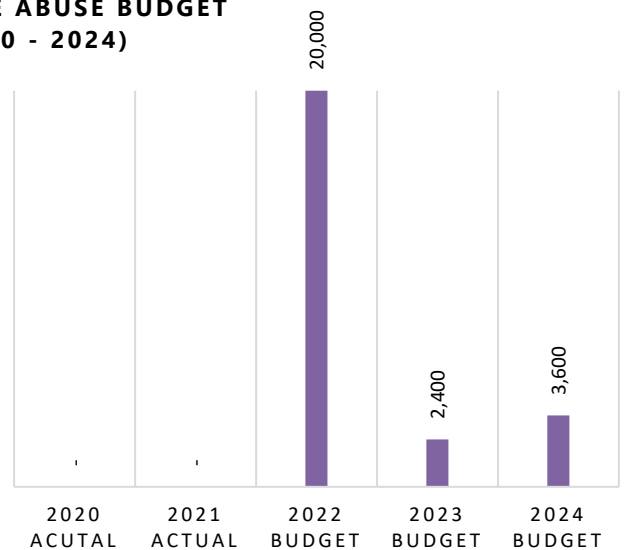
SUBSTANCE ABUSE

PROGRAM DESCRIPTION:

The City is required by State law (RCW 71.24.555) to commit no less than 2% of our state shared revenues from liquor taxes and profits to the support of a substance disorder program.

A contract was approved in 2022 to have an agency with an in-patient program to support City citizens who are struggling to find support for substance abuse issues. The program is working congruently with the Behavioral Health program as many abuse issues can be directly related to substance abuse issues.

SUBSTANCE ABUSE BUDGET (2020 - 2024)



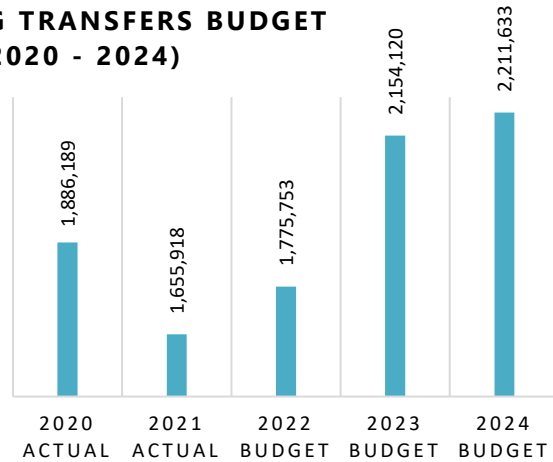
OPERATING TRANSFERS

DESCRIPTION:

This budget includes routine interfund operating transfers and transfers to City Reserves. Transfers to capital reserves are an area where the City adjusts, keeping more operating funds in the General Fund. This is allowed to City obtaining grants for governmental capital programs

The detail of transfers to other funds is detailed in the chart below.

OPERATING TRANSFERS BUDGET (2020 - 2024)



Operating Transfer Summary			
<u>Transfer to Fund</u>	<u>Description</u>	<u>2023</u>	<u>2024</u>
101	Street Maintenance	957,000	990,000
181	Event Coordinator	10,000	10,000
204	2012 City Hall Debt	127,325	124,174
204	2015 City Hall Debt	334,800	332,400
204	2017 Vehicle Debt	139,623	139,654
204	2021 Public Works New Land/Transportation	91,684	91,683
204	2023 Public Works Building Debt	81,293	81,327
204	Capital Lease	14,000	14,000
204	Debt Service Costs	1,000	1,000
301	Transfer for Capital Equipment	150,395	150,395
302	Transfer for Park Projects	96,000	126,000
311	Transfer for Neighborhood Streets	-	-
311	Transfer for Street Projects	126,000	126,000
331	Transfer for City Governmental Building Repairs	25,000	25,000
Total Transfers from General Fund		2,154,120	2,211,633

INDIRECT ALLOCATION

DESCRIPTION:

This budget includes indirect allocation to assign the cost of services/functions provided by governmental funds to the utility funds they support, which are the users of those services. The indirect costs are shared across programs, activities, funds, departments, and other cost objectives.

FUND BALANCE & RESERVES:**DESCRIPTION:**

After closing the books from the previous year, any excess carryover dollars (those exceeding budgeted beginning balance) may be used to consider unfunded BARs and NPRs. Excess dollars are then transferred into the City's Revenue Stabilization Reserves Assigned Fund Balance. A reduction in reserves will occur for the 2023-2024 budget cycle. Reserve funds have been growing due to unanticipated revenue and actual dollars exceeding projections. In order to provide services to our growing population and support the City's economic growth it was determined to utilize reserves to fund the budget shortfall. The long-range vision is future revenue growth and or attrition will support the increased expenses. Use of reserves is utilizing the amount which exceeds the minimum fund balance amount per the City's Financial Management Policy. The use of the balance will be reviewed mid-year to assess projections are as anticipated and may be adjusted as necessary.

<i>General Fund Projected Fund Balance</i>		
	2023	2024
Assigned - Legal Reserves	225,000	225,000
Assigned - Revenue Stabilization	3,391,093	1,545,433
Assigned - Future Leave Cashouts	150,000	150,000
Assigned - Restricted PEG Fees	136,466	152,466
Assigned - Restricted Substance Abuse	60	100
Total Projected Fund Balance	3,902,619	2,073,000

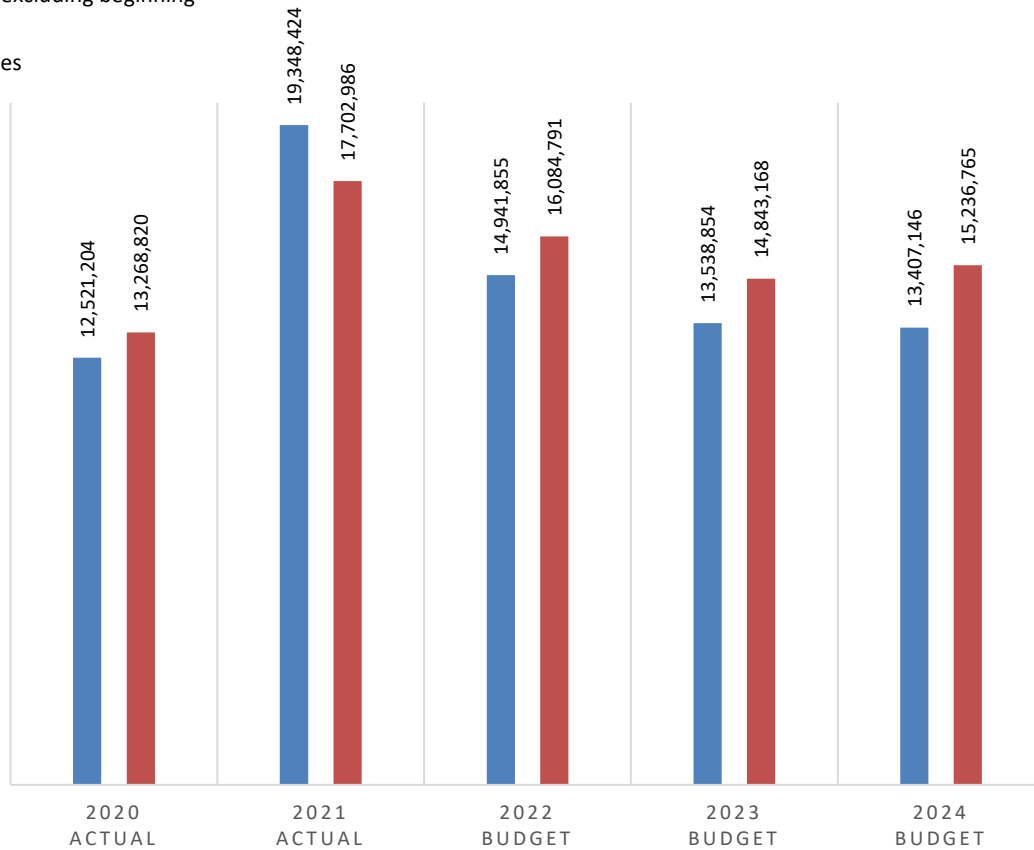
TOTAL GENERAL FUND BUDGET SUMMARY:

Department/Section	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Legislative	389,297	577,156	247,751	221,251	224,867
Executive	124,173	108,059	187,067	132,190	139,262
Clerk	264,950	213,498	374,464	437,885	465,680
Personnel	128,626	110,792	185,287	136,350	148,163
Information Services	157,061	210,704	351,056	312,344	332,787
Risk Management	615,380	622,205	765,528	516,274	600,624
Engineering	1,015,066	6,006,845	2,720,312	892,126	870,503
Building	263,738	280,614	361,238	375,920	399,224
Finance	490,982	507,205	1,076,321	708,719	783,462
Central Services	553,240	571,537	766,179	299,223	345,562
Housing Health & Human Services	483,715	404,613	452,689	417,324	194,580
Municipal Court	438,329	447,487	521,700	524,193	549,605
Parks and Recreation	730,608	652,616	796,584	991,305	1,030,026
Planning & Economic Dev	804,423	831,332	941,967	845,664	851,930
Police	3,894,116	3,599,441	4,474,725	4,638,128	4,819,736
Parks	423,139	451,866	502,637	561,479	552,317
PW Admin/Mech Shop	31,361	41,319	187,617	49,871	51,655
Cemetery	36,143	34,783	14,607	38,882	48,564
Non-Departmental	2,424,472	2,030,913	1,157,062	2,744,040	2,828,218
Fund Balance	4,103,375	5,748,575	4,606,933	3,902,619	2,073,000
Total General Fund	\$ 17,372,195	\$ 23,451,560	\$ 20,691,724	\$ 18,745,787	\$ 17,309,765

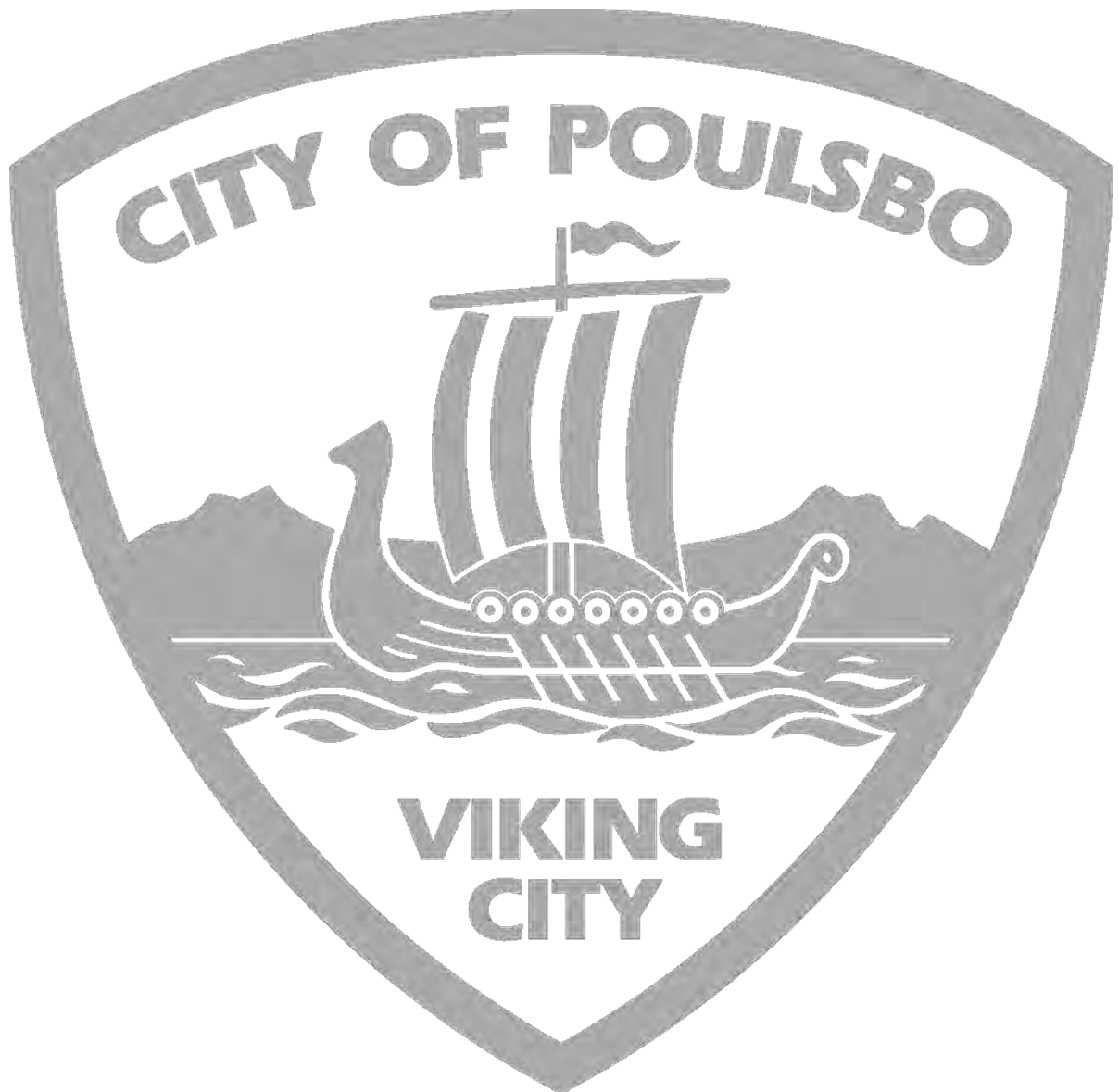
Note: This summary is inclusive of budgeted indirect allocation

TOTAL GENERAL FUND OPERATING REVENUES AND EXPENDITURES (2020 - 2024)

■ Revenues (excluding beginning
balances)
■ Expenditures



*Note: Revenues are exclusive of Beginning Balance and
Expenditures are exclusive of Fund Balance*



SPECIAL REVENUE FUNDS (100's)

These funds account for the proceeds for specific revenue sources that are legally restricted to expenditures for specific purposes.

SPECIAL REVENUE FUNDS SUMMARY		
Fund	Fund Name	Description
101	City Street Fund	Maintenance and operations of street department
110	Neighborhood Streets Fund	Maintenance and operations of neighborhood streets
121	Capital Improvement Fund	Revenue received from Real Estate Excise Tax (REET) used for expenditures associated with the city's capital improvement plan projects
123	Transportation Development Fund	Traffic and sidewalk impact fees
124	Park Development Fund	Park impact fees
125	Affordable Housing Fund	State House Bill 1406 revenues
131	Historic Downtown Poulsbo Association (HDPa) Fund	Business improvement area with self-assessed dues and expenditures used for promotion and beautification within downtown assessed area
161	Paths & Trails Reserve Fund	Fund which receives a portion of State Fuel Tax revenue to be used exclusively for Paths & Trails expenditures
171	Drug Enforcement Fund	Acquisitions from drug-related crimes, which must be expended for drug enforcement programs
181	Transient Occupancy Tax Fund	Hotel/Motel Tax received and expended on tourist-related programs
191	Police Restricted Fund	Revenue received from various sources to be used exclusively for law enforcement purposes

2023					
Fund	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
101	City Street Fund	67,497	1,233,577	1,231,704	69,370
110	Neighborhood Streets Fund	-	90,000	90,000	-
121	Capital Improvement Fund	1,786,670	806,000	850,000	1,742,670
123	Transportation Development Fund	233,799	200,500	125,000	309,299
124	Park Development Fund	135,792	41,000	35,000	141,792
125	Affordable Housing Fund	67,210	675,000	171,159	571,051
131	Historic Downtown Poulsbo Association (HDPa) Fund	86,178	90,350	111,900	64,628
161	Paths & Trails Reserve Fund	23,165	1,108	-	24,273
171	Drug Enforcement Fund	32,212	150	3,000	29,362
181	Transient Occupancy Tax Fund	128,880	200,500	241,677	87,703
191	Police Restricted Fund	188,936	31,269	53,580	166,625

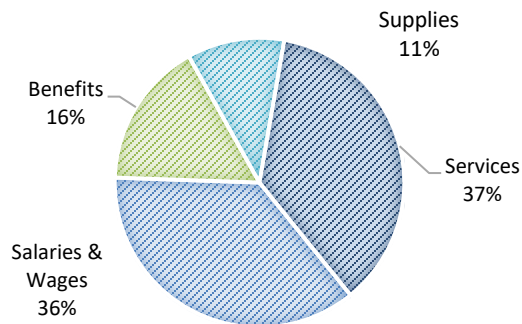
2024					
Fund	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
101	City Street Fund	69,370	1,274,852	1,263,367	80,855
110	Neighborhood Streets Fund	-	90,000	90,000	-
121	Capital Improvement Fund	1,742,670	506,000	950,000	1,298,670
123	Transportation Development Fund	309,299	100,500	-	409,799
124	Park Development Fund	141,792	1,000	-	142,792
125	Affordable Housing Fund	571,051	435,000	141,607	864,444
131	Historic Downtown Poulsbo Association (HDPa) Fund	64,628	90,350	111,900	43,078
161	Paths & Trails Reserve Fund	24,273	1,142	-	25,415
171	Drug Enforcement Fund	29,362	150	3,000	26,512
181	Transient Occupancy Tax Fund	87,703	205,500	249,483	43,720
191	Police Restricted Fund	166,625	31,733	41,580	156,778

CITY STREET FUND 101

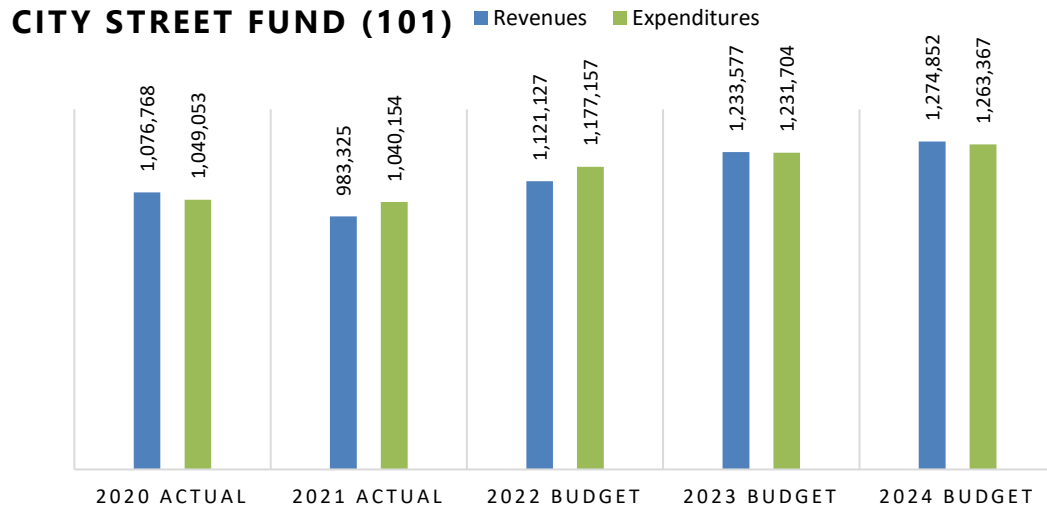
Mission Statement:

We believe transportation is essential to supporting daily life. Our goal is to manage our streets and sidewalks in a way the enriches public life and improves community health. Our goal is to build a team committed to excellence and equipped with the skills to meet the challenges of today and tomorrow.

CITY STREET FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 101						
CITY STREET						
RESOURCES						
BEGINNING BALANCE	152,626	180,357	123,527	67,497	69,370	67,497
LICENSES & PERMITS	22,555	22,600	22,640	24,840	25,606	50,446
INTERGOVERNMENTAL	352,997	239,066	361,187	250,287	257,796	508,083
MISCELLANEOUS	1,216	2,881	1,300	1,450	1,450	2,900
OTHER FINANCING SOURCES	700,000	718,778	736,000	957,000	990,000	1,947,000
TOTAL RESOURCES	1,229,394	1,163,682	1,244,654	1,301,074	1,344,222	2,575,926
FUND 101						
CITY STREET						
USES						
SALARIES & WAGES	358,324	408,912	397,675	444,267	463,476	907,743
BENEFITS	162,755	169,604	170,874	197,925	209,645	407,570
SUPPLIES	113,073	104,547	70,792	135,580	135,580	271,160
OTHER SERVICES & CHARGES	414,901	357,090	537,816	453,932	454,666	908,598
OTHER FINANCING USES	-	-	-	-	-	-
FUND BALANCE	180,341	123,528	67,497	69,370	80,855	80,855
TOTAL USES	1,229,394	1,163,682	1,244,654	1,301,074	1,344,222	2,575,926



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

CITY STREET FUND (101)

PROGRAM DESCRIPTION:

The Street Fund is a Special Revenue Fund providing for the repair and maintenance of the City's transportation system, which includes streets and right-of-way, paths and trails, sidewalks, and parking lots. Activities associated with the street programs are:

- **Maintenance and Repair:**
Maintenance and repair of the transportation infrastructure to include, roadways, right of ways, parking lots, sidewalks, including the additional pervious surfaces, trails, pedestrian corridors, traffic control devices, and storm water control and treatment.
- **Emergency Response:**
Emergency response associated with snow removal, ice control and inclement weather conditions, including storm cleanup and accident or spill cleanups.
- **Routine Street Maintenance:**
Routine scheduled street cleaning by sweeping and vacuuming to satisfy the NPDES permit; painting of crosswalks, parking stalls, including ADA stalls and fire lanes, fog lines, no parking areas and curbing; installation of new street signs; asphalt pavement repair; crack sealing; and maintenance of existing signage including new solar/digital read out signs and thermos-plastic street markings.
- **Roadside Maintenance:**
Roadside and right of way maintenance and vegetation control.
- **Ancillary Activities:**
Traffic control and cleanup associated with City of Poulsbo's special events including, but not limited to, Halloween Street Closure, Viking Fest, Arts by the Bay, Annual Street Dance, Bike Criterium, Marathons, Boat Rendezvous and installation and removal of special event banners and lighting.
- **Street and Pedestrian Lighting:**
Installation and maintenance of street and pedestrian lighting. A large push to replace all street

lighting with LED service.

STAFFING LEVEL:

The Street Maintenance program is staffed with 3 full-time equivalent positions (FTE's), providing for the operation, maintenance, and repair of the system. A request was submitted for the addition of one FTE in 2023 and another FTE in 2024 as the City experiences growth, and in doing so continues to add streets, sidewalks, crosswalks, and traffic signals. The funding request for a new Street Maintenance Technician in 2023 was approved and is included in the budget.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- City's street sweeping/vacuuming program
- Installation of thermos-plastic to maintain crosswalks and stop bars
- Performed routine scheduled/emergency maintenance and repair of streets, roadways, alleys, parking lots, sidewalks and trails, and street lighting
- Performed routine maintenance of roadsides and right of ways
- Maintenance and repair of traffic control devices and signage infrastructure
- Maintained city regulatory/guide signs
- Support of capital projects
- Pothole/asphalt repairs and crack sealing
- Annual striping program of parking stalls, centerlines, fog lines, and crosswalks, including ADA parking stalls
- Support of special events by preparing signs, and placement of barricades/cones
- Installed and removed traffic counters at various locations
- Grinding sidewalk trip hazards
- Cleaning of pervious roadways, sidewalks, bike lanes, and parking stalls
- Installation of sign post reflective wraps
- Developing a comprehensive streets inventory and maintenance program
- Neighborhood Streets Chip Seal, Seal Coat program continued
- Neighborhood Preservation Project extended the life of 3.2 miles of neighborhood roadways. Sealcoating was completed in Deer Run, Meredith Heights, Austerbruin, Thistle Court, Whitney's Glenn, Applewood, 12th Avenue/Wilderness View, and Alasund Meadows.

2023-2024 GOALS AND WORK PLAN:

- There is a current request for an addition of one FTE in 2023, and one in FTE in 2024 to help perform duties in a more proactive way. The position for 2023 has been approved.
- Continue developing and implementing the streets maintenance program
- Develop and implement a sidewalk maintenance program for needed repairs.
- Continue Neighborhood Preservation project, extending neighborhood street life.
- Continue update of sign inventory
- Continue asphalt/crack seal program
- Clean and maintain pervious pavements
- Thermo-plastic striping placements
- Painting crosswalks and parking stalls
- Routine scheduled maintenance and repair of roadways, alleys, parking lots, sidewalks, trails and signage
- Expand ADA sidewalk access program to include more intersections
- Continue the Speed Management / Safety Program
- Accomplish appropriate vegetation control

- Street de-icing or sanding and snow removal
- Continue traffic sign reflectivity compliance program as directed by the Manual on Uniform Traffic Control Devices (MUTCD)

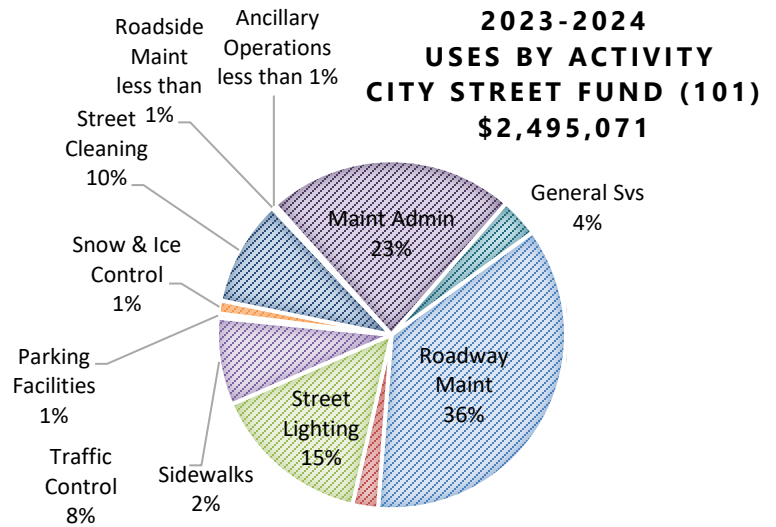
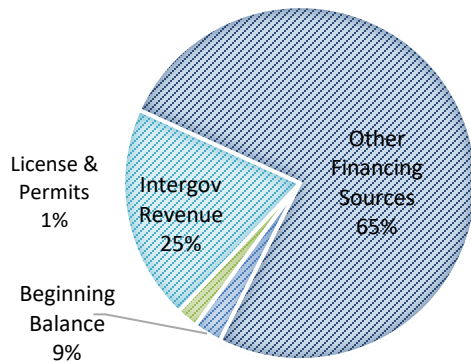
2023-2024 REVENUE SOURCES:

The Street Maintenance Fund (101) derives most of its revenues from operating transfers associated with revenue received from property taxes. Additional revenue for this fund comes from state shared revenue gas taxes.

2023-2024 EXPENDITURES:

The 2023-2024 operation and maintenance program will be a continuation of the 2021-2022 program and will include the operation, maintenance, and repair of the City's transportation systems.

**2023-2024
RESOURCES
CITY STREET FUND (101)
\$2,575,926**

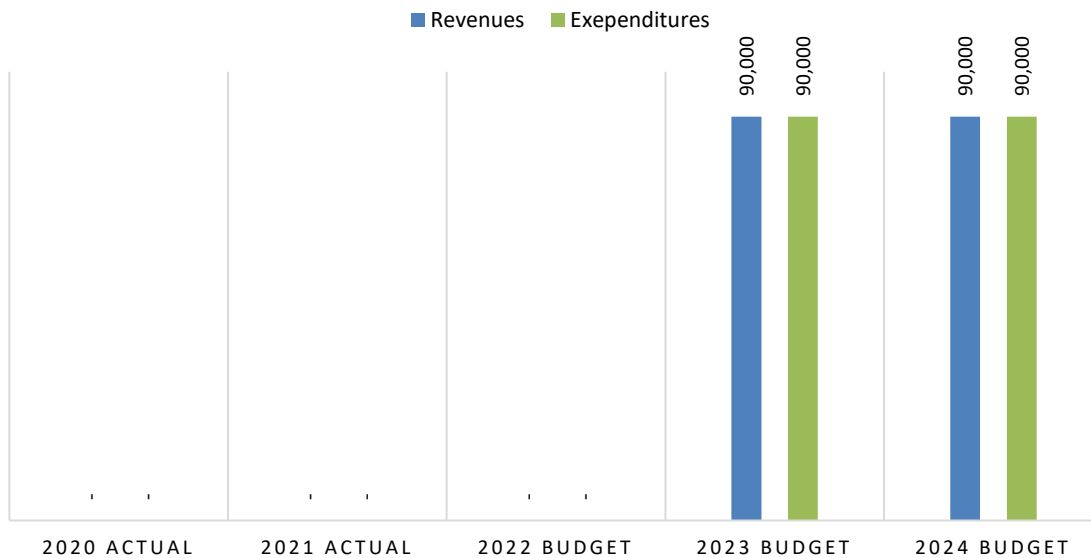


Note: Uses are shown exclusive of fund balance.

NEIGHBORHOOD STREETS FUND 110

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 110						
NEIGHBORHOOD STREETS						
RESOURCES						
BEGINNING BALANCE	-	-	-	-	-	-
CAR TAB FEES	-	-	-	90,000	90,000	180,000
TRANSFERS IN	-	-	-	-	-	-
TOTAL RESOURCES	-	-	-	90,000	90,000	180,000
FUND 110						
NEIGHBORHOOD STREETS						
USES						
SALARIES	-	-	-	-	-	-
BENEFITS	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
OTHER FINANCING USES	-	-	-	90,000	90,000	180,000
FUND BALANCE	-	-	-	-	-	180,000
TOTAL USES	-	-	-	90,000	90,000	180,000

NEIGHBORHOOD STREETS FUND (110)



Note: Revenues are shown exclusive of beginning balance

Expenditures are shown exclusive of fund balance

NEIGHBORHOOD STREETS FUND (110)

PROGRAM DESCRIPTION:

A new fund was established mid-2022 to account for the City's new Transportation Benefit District (TBD) with intended expenses to be used for maintenance or neighborhood street projects.

The TBD was established with a councilmatic \$20 car tab fee to be utilized for maintenance and improvements to neighborhood streets. Street improvements are not usually eligible for grant funds, meaning all improvements are supported by local taxes and fees. The City Council implemented the TBD to provide sustainable funding for these types of projects. Public Works will manage the budget and a schedule for city wide improvements, strategizing and prioritizing the improvements.

Revenue to support the neighborhood streets projects is split between fund 110 for maintenance and operations projects, and fund 310 – Transportation Benefit District Neighborhood Street Fund for capital projects.

An additional funding source is a transfer from Real Estate Excise Tax Fund (121) to provide funding for projects which cannot be fully supported by the TBD fees.

2023-2024 REVENUE SOURCES:

The City Council will explore the option of implementing a 0.1% sales tax allowed by the legislature for councilmatic approval. For fiscal years 2023 and 2024 this fund's revenue will be solely derived from car tab fees.

Revenue projections including interest are:

- 2023 - \$90,000
- 2024 - \$90,000

2023-2024 EXPENDITURES:

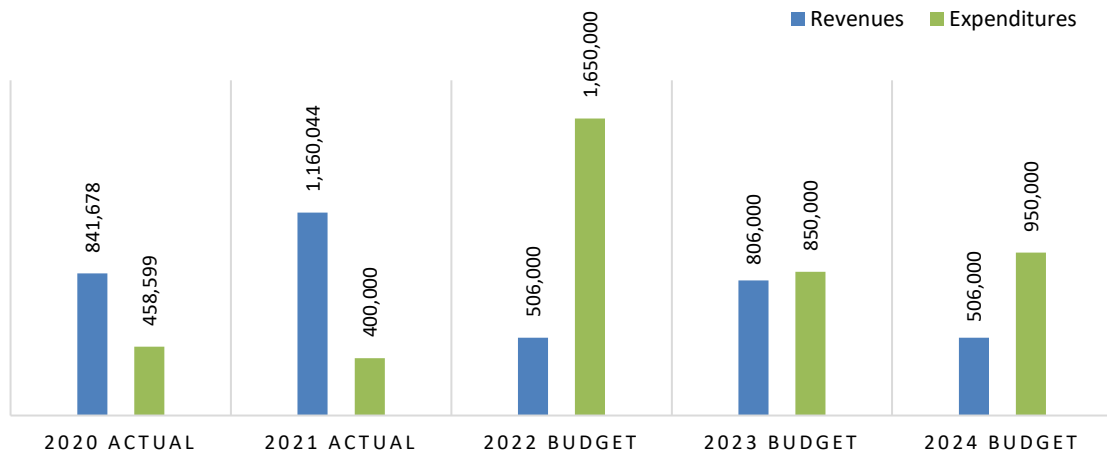
\$90,000 is allotted in each 2023 and 2024 for maintenance and repair to neighborhood streets.

A transfer of up to \$90,000 has been budgeted in each year to fund 310 for capital neighborhood street expenditures if/when projects commence.

CAPITAL IMPROVEMENT FUND 121

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 121						
CAPITAL IMPROVEMENT						
RESOURCES						
BEGINNING BALANCE	2,137,547	2,520,626	3,280,670	1,786,670	1,742,670	1,786,670
TAXES	822,199	1,162,480	500,000	800,000	500,000	1,300,000
MISCELLANEOUS	19,479	(2,436)	6,000	6,000	6,000	12,000
TOTAL RESOURCES	2,979,225	3,680,670	3,786,670	2,592,670	2,248,670	3,098,670
FUND 121						
CAPITAL IMPROVEMENT						
USES						
OTHER FINANCING USES	458,599	400,000	1,650,000	850,000	950,000	1,800,000
FUND BALANCE	2,520,625	3,280,670	2,136,670	1,742,670	1,298,670	1,298,670
TOTAL USES	2,979,224	3,680,670	3,786,670	2,592,670	2,248,670	3,098,670

CAPITAL IMPROVEMENT FUND (121)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

CAPITAL IMPROVEMENT FUND (121)

PROGRAM DESCRIPTION:

The Capital Improvement Fund was established to receive all proceeds of the REET disbursed to the City. The first quarter percent (1/4%) has been allocated to fund the debt service payment for City Hall. Revenues generated from the first quarter percent REET shall be used solely for financing capital projects specified in the Capital Facilities Plan element of the Comprehensive Plan per RCW 82.46.010(2)(6). RCW 82.46.010(6)

defines capital projects as public works projects for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative and judicial facilities, etc.

The second quarter percent (1/4%) of REET may only be levied by cities and counties that are required to or choose to plan under the Growth Management Act. Funds were transferred to support the Noll Road project.

2023-2024 REVENUE SOURCES:

As previously stated, a majority of this fund's revenue is derived from REET. This is a tax levied on each sale of real property within the City. The tax is collected at the rate of one-quarter (1/4) of one percent (1%) of the selling price of the property. The tax is collected in two parts referred to as simply "the first one quarter percent (1/4%) REET I" and "the second one-quarter percent (1/4%) REET II". The Kitsap County Treasurer collects the tax at the time of property closing and disburses the tax back to the City.

The revenue is very difficult to estimate, as it is solely dependent on the number of real estate transactions made within any year. 2021 revenue received was double the anticipated budget. Similarly, 2022 revenues greatly exceeded budgeted revenues. 2023 and 2024 revenue projections have been adjusted with the expectation of new housing developments moving forward with construction and anticipating a slowdown of real estate transactions in 2024. Revenue projections including interest are:

- 2023 - \$806,000
- 2024 - \$506,000

2023-2024 EXPENDITURES:

The CIP is prepared and collaborated by City staff. A City Council workshop will review the plan for strategic planning and address long-term policy planning, including capital improvement planning, as part of the City's comprehensive plan. The Finance Department (Budget) will address short-term planning which falls under the budget process congruent with capital improvement projects and finally forwarded with recommendations to the full Poulsbo City Council.

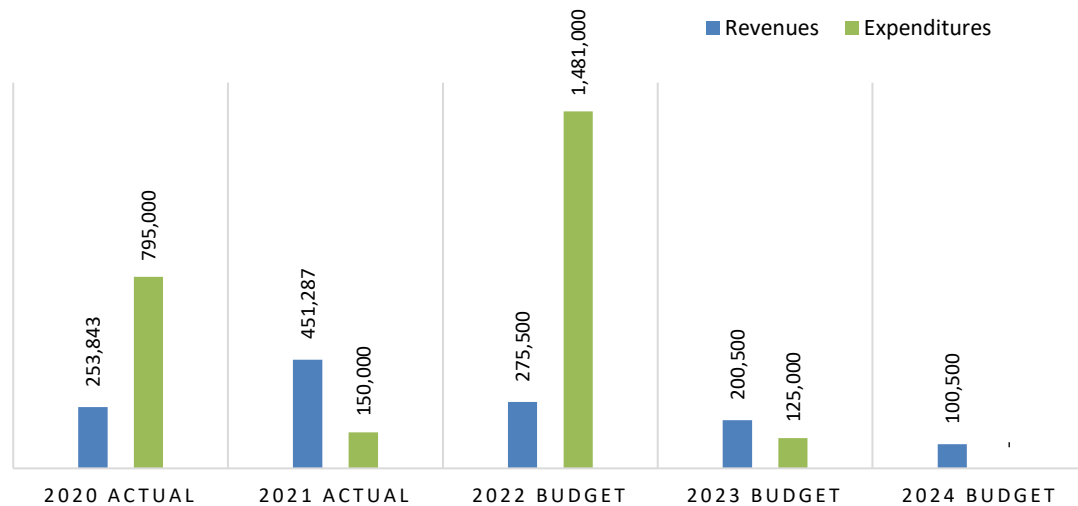
Expenditures related to the Noll Road transportation project spanning several years will be used in 2024 Fund and funds for neighborhood streets transportation improvements will also be transferred. A portion of the funds will be transferred to the Debt Service Fund (204) to support the debt payment for the existing City Hall

- 2023 Transfers
 - \$400,000 for City Hall Debt
 - \$150,000 for neighborhood street projects
 - \$300,000 for the Noll Road project
- 2024 Transfers
 - \$400,000 for City Hall Debt
 - \$150,000 for neighborhood street projects
 - \$150,000 for Front Street improvements
 - \$250,000 for the Noll Road project

TRANSPORTATION DEVELOPMENT FUND 123

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 123						
TRANSPORTATION DEVELOPMENT						
RESOURCES						
BEGINNING BALANCE	1,679,170	1,138,013	1,439,299	233,799	309,299	233,799
CHARGE FOR SERVICES	229,745	451,450	275,000	200,000	100,000	300,000
MISCELLANEOUS	24,098	(163)	500	500	500	1,000
TOTAL RESOURCES	1,933,013	1,589,300	1,714,799	434,299	409,799	534,799
FUND 123						
TRANSPORTATION DEVELOPMENT						
USES						
OTHER FINANCING USES	795,000	150,000	1,481,000	125,000	-	125,000
FUND BALANCE	1,138,013	1,439,299	233,799	309,299	409,799	409,799
TOTAL USES	1,933,013	1,589,299	1,714,799	434,299	409,799	534,799

TRANSPORTATION DEVELOPMENT FUND (123)



Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance

TRANSPORTATION DEVELOPMENT FUND (123)

PROGRAM DESCRIPTION:

The purpose of this fund is to track revenue and expenditures associated with traffic mitigation fees. Developers are assessed impact fees based on the impact their projects are estimated to have on the flow of traffic in the area near the project.

Fees must be paid prior to the issuance of the building permit. Fees are used to support transportation improvements necessary for growing traffic needs.

2023-2024 REVENUE SOURCES:

This fund's revenue is derived from fees assessed to developers. This revenue is difficult to estimate as many variables can delay or halt a project. Revenue has been projected with funds from anticipated developments which have commenced the planning process. Revenue projections including interest are:

- 2023 - \$200,500
- 2024 - \$100,500

2023-2024 EXPENDITURES:

Transfers are planned to support funding for the following projects:

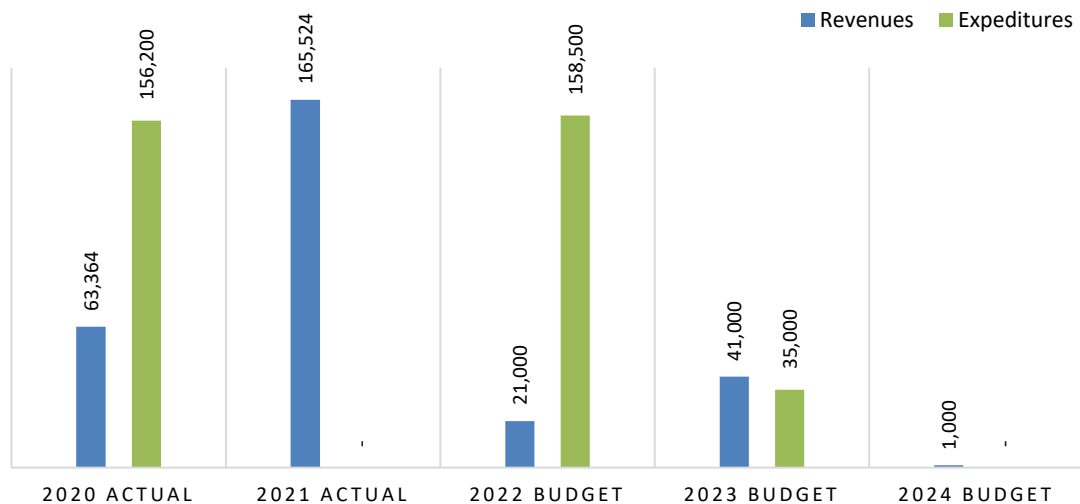
2023

- Street reserves - \$125,000

PARK DEVELOPMENT FUND 124

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 124						
PARK DEVELOPMENT						
RESOURCES						
BEGINNING BALANCE	200,603	107,768	273,292	135,792	141,792	135,792
CHARGE FOR SERVICES	62,329	165,445	20,000	40,000	-	40,000
MISCELLANEOUS	1,035	79	1,000	1,000	1,000	2,000
TOTAL RESOURCES	263,967	273,292	294,292	176,792	142,792	177,792
FUND 124						
PARK DEVELOPMENT						
USES						
OTHER FINANCING USES	156,200	-	158,500	35,000	-	35,000
FUND BALANCE	107,767	273,292	135,792	141,792	142,792	142,792
TOTAL USES	263,967	273,292	294,292	176,792	142,792	177,792

PARK DEVELOPMENT FUND (124)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

PARK DEVELOPMENT FUND (124)

PROGRAM DESCRIPTION:

The purpose of this fund is to provide a repository for park impact fees paid by developers for park improvements as a means of compliance with the Growth Management Act (GMA) and the Park, Recreation

and Open Space element of the City's Comprehensive Plan. The funds shall be used for the acquisition of land, cost of planning, or capital improvements of land to be used for public park purposes. The fund is administered by the Parks & Recreation Department.

2023-2024 REVENUE SOURCES:

Park impact fees provide the revenue for this fund. Fees are assessed by the Planning Department after site plan approval and are required to be paid prior to final plat approval. Revenue has been projected with funds from anticipated developments which have commenced the planning process. 2022. Revenue projections are hard to estimate as they are transactional based and dependent on projects moving forward. For this reason projections are conservatively estimated.

Current revenue projections including interest are:

- 2023 - \$41,000
- 2024 - \$ 1,000

2023 - 2024 EXPENDITURES:

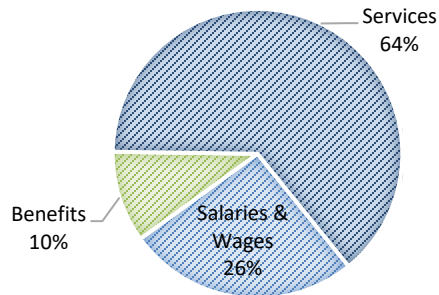
Funds are transferred into the Park Reserve Fund (302) which accounts for parks capital projects. In 2022 funds were utilized to make improvements at the Park & Recreation building, which houses the administrative staff and hosts many recreation programs.

Only one project is slated to use these funds in 2023 is Urban Paths and Trails in the amount of \$35,000.



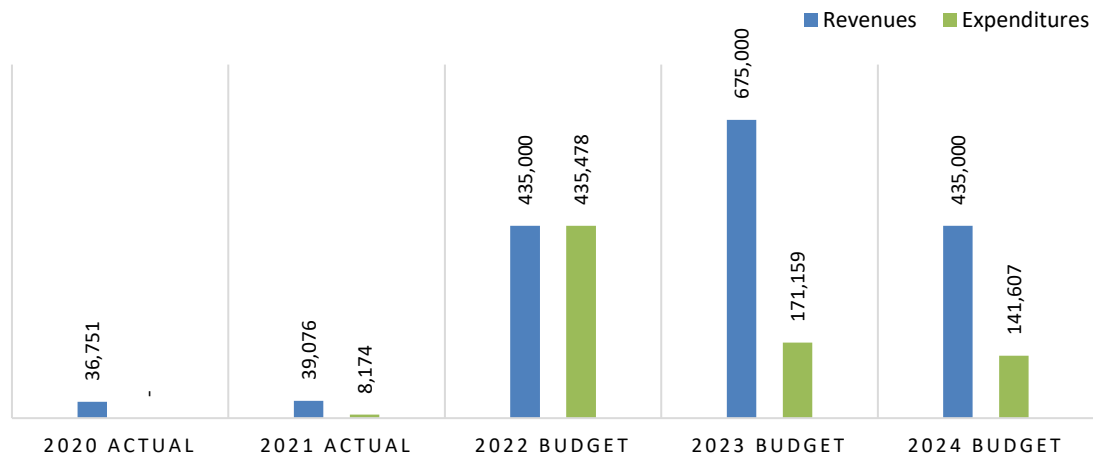
AFFORDABLE HOUSING FUND 125

AFFORDABLE HOUSING FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 125 AFFORDABLE HOUSING RESOURCES						
BEGINNING BALANCE	35	36,786	67,688	67,210	571,051	67,210
TAXES	36,742	39,062	435,000	435,000	435,000	870,000
INTERGOVERNMENTAL	-	-	-	240,000	-	240,000
MISCELLANEOUS	9	15	-	-	-	-
TOTAL RESOURCES	36,786	75,862	502,688	742,210	1,006,051	1,177,210
FUND 125 AFFORDABLE HOUSING USES						
SALARIES & WAGES	-	-	26,544	50,399	30,403	80,802
BENEFITS	-	-	9,934	20,760	11,204	31,964
SUPPLIES	-	-	-	-	-	-
SERVICES	-	8,174	399,000	100,000	100,000	200,000
FUND BALANCE	36,786	67,688	67,210	571,051	864,444	864,444
TOTAL USES	36,786	75,862	502,688	742,210	1,006,051	1,177,210

AFFORDABLE HOUSING FUND (125)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

AFFORDABLE HOUSING FUND (125)

PROGRAM DESCRIPTION:

State House Bill 1406 was approved, by the State Legislature, in 2019. It creates a sales tax revenue sharing program that allows cities and counties to access a portion of state sales tax revenue to make local investments in affordable housing. House Bill 1406 funds can be used to acquire, rehabilitate, or construct affordable housing, which may include new units of affordable housing within existing structures or facilities providing supportive housing services. In September of 2019, Poulsbo City Council passed Ordinance 2019-15 imposing a local sale and use tax in accordance with this state law. In addition, City Council passed Ordinance 2021-07 in 2021 creating a local sales and use tax for housing and related services. This local fund may be used for affordable housing and (limited) behavioral health related services.

2022 PROGRAM ACCOMPLISHMENTS:

Housing Health and Human Services (H3) manages 1406 and local housing/behavioral health funds, monitors agreements related to these funds, and makes expenditure recommendations. In 2022, the 125 fund was used for emergency rental assistance (\$3,500), support of Kitsap Homes of Compassion (\$6,000), and pre-construction costs related to the Nordic Cottage Project (approximately \$70,000).

2023-2024 REVENUE SOURCES:

2023 Revenues from 1406: \$35,000 (estimated)

2024 Revenues from 1406: \$35,000 (estimated)

2023 Revenues from Local Tax \$400,000 (estimated)

2024 Revenues from Local Tax \$400,000 (estimated)

2023-2024 EXPENDITURES:

All expenditures will be spent in compliance with all state and local laws and planned in conjunction with City Council.

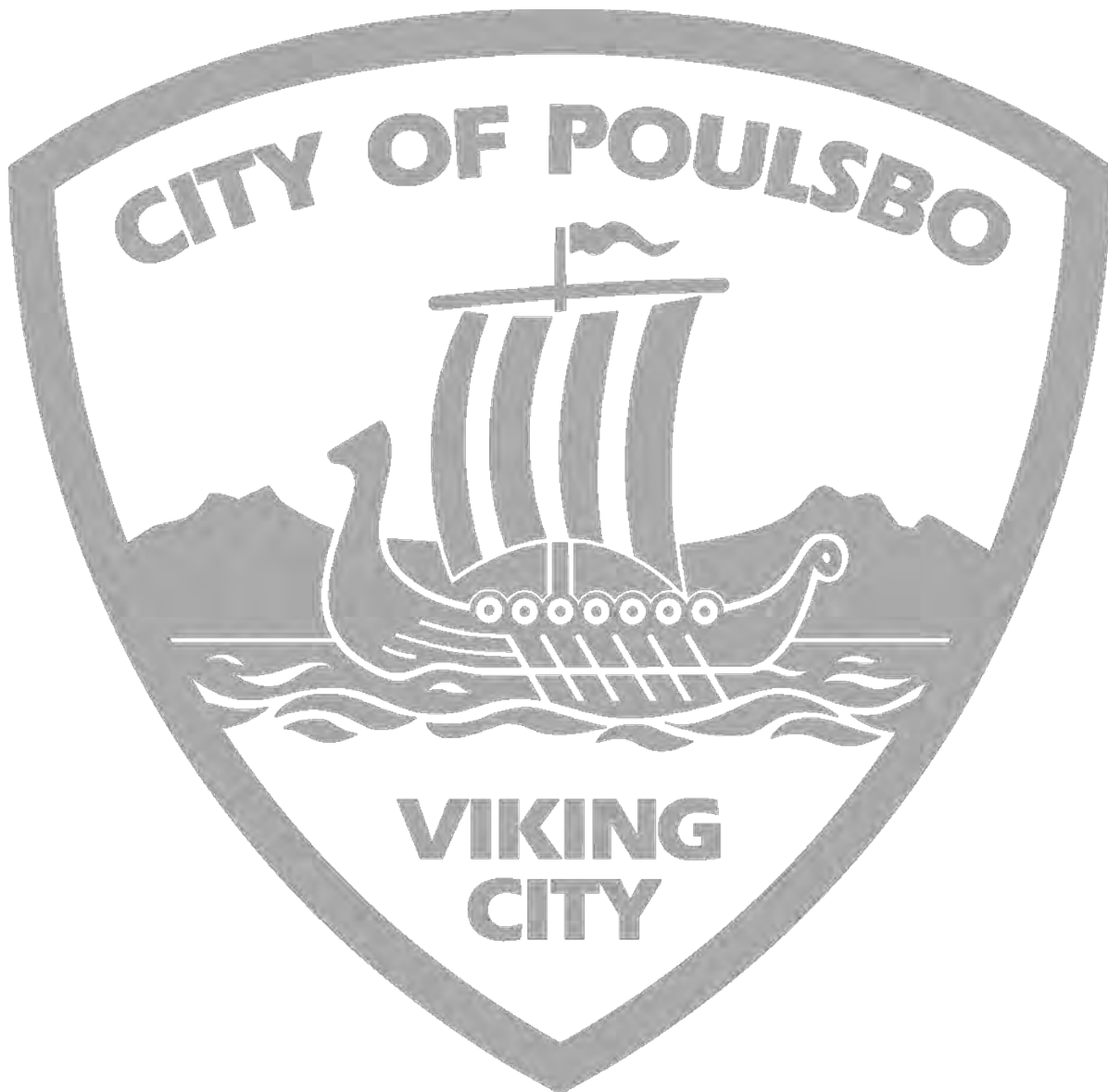
2023 – We will seek continued Council approval to use state/local housing funds for the Nordic Cottage Project, housing assistance, and emergency rental assistance. 25% of the H3 Director's salary and benefits and 25% of the Community Support Specialist's (Fire CARES) salary and benefits are drawn from the local fund.

2023-2024 PROJECTS AND GOALS:

The Council expressed support for the Affordable Housing Task Force's recommendations in February 2020. The Housing, Health and Human Services Department will continue to:

- Provide temporary rental assistance for individuals experiencing crisis and displacement.
- Preserve existing affordable housing, including workforce housing.
- Support the creation of temporary affordable housing for low and very low-income individuals.
- Support the creation of long-term affordable housing for chronically vulnerable individuals.

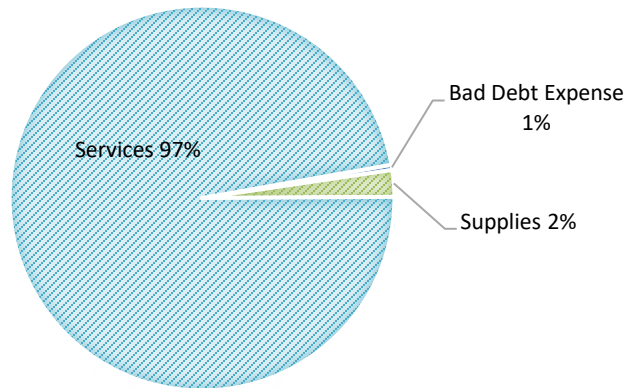
In addition, funds will continue to be used to supplement the cost of the Community Support Specialist working with Poulsbo Fire CARES. An ongoing H3 goal is to ensure the availability, and sustainability, of the Poulsbo Fire CARES program.



HISTORIC DOWNTOWN POULSBO ASSOCIATION (HDPa) FUND 131

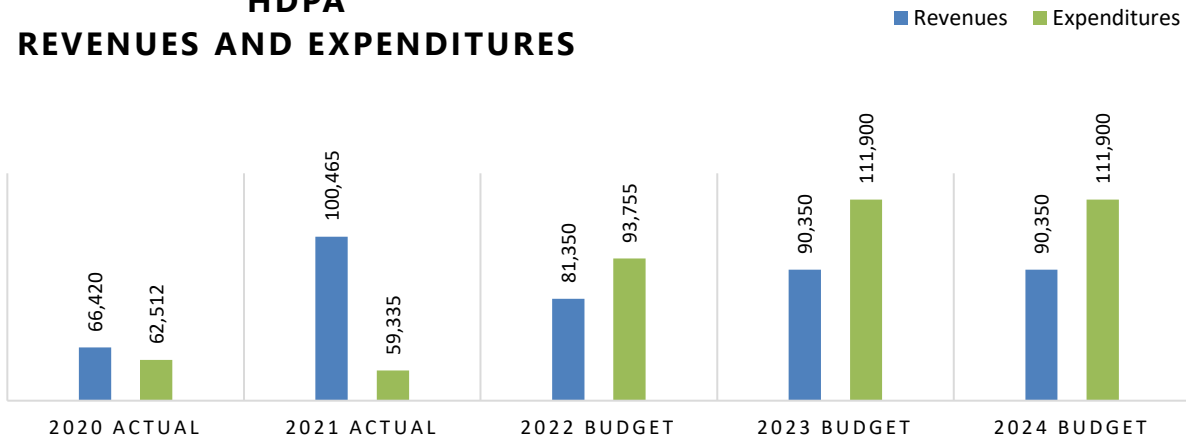
Mission Statement: *To aid general economic development and facilitate business cooperation through promotion and improvement of the Downtown Business District.*

HDPa 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 131						
HISTORIC DWNTWN POULSBO ASSN						
RESOURCES						
BEGINNING BALANCE	53,546	57,454	98,583	86,178	64,628	86,178
MISCELLANEOUS	66,420	100,465	81,350	90,350	90,350	180,700
TOTAL RESOURCES	119,966	157,919	179,933	176,528	154,978	266,878
FUND 131						
HISTORIC DWNTWN POULSBO ASSN						
USES						
BAD DEBT EXPENSE	987	538	500	500	500	1,000
SUPPLIES	3,336	1,578	2,200	2,500	2,500	5,000
OTHER SERVICES & CHARGES	58,189	57,219	91,055	108,900	108,900	217,800
FUND BALANCE	57,454	98,584	86,178	64,628	43,078	43,078
TOTAL USES	119,966	157,919	179,933	176,528	154,978	266,878

HDP A REVENUES AND EXPENDITURES



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

HISTORIC DOWNTOWN POULSBO ASSOCIATION FUND (HDP A) (131)

PROGRAM DESCRIPTION:

In 1988, business owners in the downtown area, with the cooperation of the City, formed a Business Improvement Area Association (BIAA). This organization, dedicated to the beautification and promotion of historic downtown Poulsbo, is known as the "Historic Downtown Poulsbo Association" (HDP A).

Businesses self-assess fees to support the beautification, preservation, and promotion of downtown Poulsbo. Donations are also accepted from corporations and any other business or individuals who wish to support the program. By attending quarterly member meetings, members can join committees, run for open board positions, and discuss their ideas. The Board communicates through email and in person with the members regarding ongoing projects, and upcoming promotions.

The skill and expertise of HDP A members has been the key to the success of the organization. The volunteer board and committee members decide how the association's budget will be spent. The City Council approves both the budget and expenditures. These funds are used for promotion, beautification, and administration purposes. The City provides the services of accounts receivable, accounts payable, and annual report preparation in compliance with Washington state regulations. The City is paid for these services.

BEAUTIFICATION AND MARKETING:

The Association has erected attractive blue standards to hold decorative banners and flower baskets which are planted each spring. Flowers are planted each spring and fall and maintained throughout the planting season in the blue pots throughout the business improvement area. The downtown is decorated for the winter holiday season with lighted structures, wreaths, and garlands, purchased by the HDP A and maintained by the City of Poulsbo.

Brochures, walking maps, television, radio, internet, and print media are used to promote the downtown area. The association's website provides the names and telephone numbers of each association business member as well as a calendar of events. Live web site links are also provided to all member businesses' websites. The marketing committee has also negotiated favorable advertising rates for Association members.

In 2022, the HDP A contributed to repairs of the downtown clock, and may continue to contribute toward ongoing maintenance as necessary.

The Association also works all year long to host or assist with public events: Viking Fest, Beer Festivals, Waterfront Dance, Where's Waldo, Street Dance, Poulsbo Film Festival, Liberty Bay Festival, Downtown Trick or Treat, Christmas in Little Norway, Girls Night Out, monthly Art Walks, Ladies Night Out, and other winter activities. The Association is also looking forward to future co-branding with the Sons of Norway and the Maritime/Historical Society.

2023-2024 REVENUE SOURCES:

Businesses located in the downtown area pay an assessment based on the type of business and square footage of floor space. These assessments are levied by applying a quarterly minimum fee, or a fee based on the square footage of floor space, whichever is greater.

HDPa QUARTERLY ASSESSMENT SCHEDULE		
Assessment Type	Minimum Quarterly Base	Assessment per Square Footage
Retail	\$60.00	7.5 cents
Non-Retail	\$45.00	4.5 cents

In 2021, the HDPa applied to received grant proceeds from Lodging Tax dollars to be used for marketing. The HDPa was awarded monies from the Lodging Tax Advisory Committee to be used for advertising and promotion of Poulsbo tourism and tourism events. The HDPa has been awarded \$36,300 in Lodging Tax funds for 2023, and hopes to be awarded additional funds in 2024.

The HDPa received a grant to support operating expenditures as a result of the COVID-19 pandemic. This helped maintain reserve funds as most downtown businesses were negatively impacted during this time. Many events were canceled due to social distancing concerns, which caused the HDPa to experience a decrease in expenditures related to special events in comparison to prior year expenses.

2023-2024 EXPENDITURES:

Ongoing:

- Purchase or replacement of beautification elements when needed
- Event planning and marketing
- Television, Radio, and Print Advertising, Digital Marketing
- Website maintenance
- Brochure Printing
- Certified Folder Display Service to Display Walking Maps on WA Ferries
- Co-op ads with Poulsbo Chamber of Commerce and Visit Kitsap Peninsula (VKP), formerly the Kitsap Visitors Convention Bureau.
- Consideration is being given to hire an administrative assistant and/or bookkeeper to help with paperwork, errands, and to keep financial records up to date. This would alleviate some of the burden put on business owners as well as help to maintain continuity as the Board is often in a state of turnover.

Seasonal-Spring

- Contract with a local nursery to supply hanging floral baskets. The baskets and potted containers are maintained and watered by the HDPa with a percentage of the watering bill paid for by the City. These are located on Front and Jensen Streets inside the HDPa boundary.
- Light Maintenance, installing bistro bulbs in the courtyard and maintaining string lighting for those members who wish to participate

- Girls Night Out
- Concerts at the waterfront partnering with the Bremerton Symphony

Seasonal-Fall

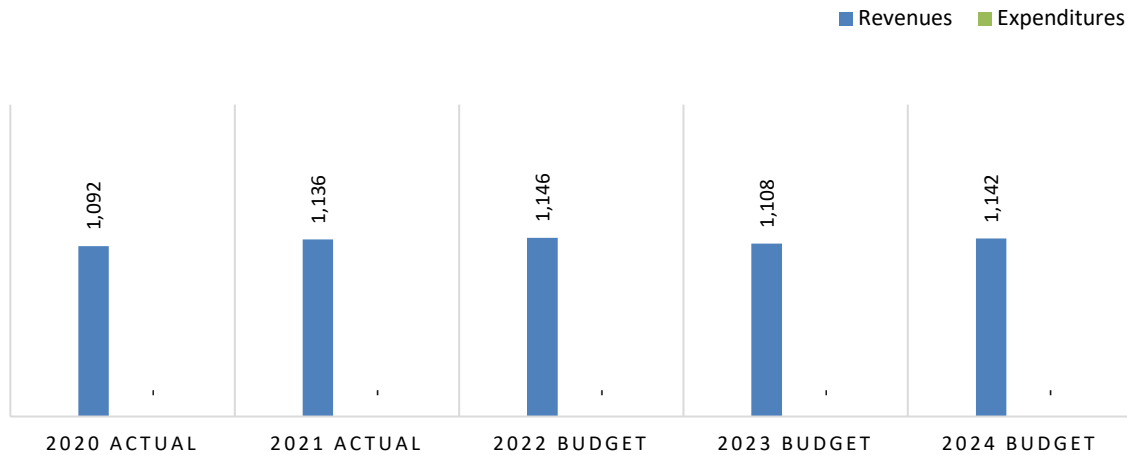
- Community "Trick or Treat" in downtown Poulsbo
- Poulsbo Film Festival (supporting and advertising)
- Liberty Bay Festival, partnering with Poulsbo Historical Society and the Maritime Museum
- Potential Classic Car & Boat Show, Partnering with the Port of Poulsbo
- Christmas/Holidays in Poulsbo
 - Decoration of downtown with Christmas banners, lighted garland, placards, and wreaths
 - Father Christmas and the Giving Tree (contributions collected for Fishline)
 - Free horse and carriage rides (exploring other options as speed bumps and exponential price increases and availability may limit this activity in the future)
 - Streetside and waterfront holiday cheer (Caroling, Lighted Boat Parade, Christmas Ship)
 - Increased on-line presence and print advertising campaign reinforcing - "Experience Little Norway"
 - Advertising campaign with Kitsap Newspaper Group - Holiday Gift Guide
- Art Walks, Monthly Events and shoulder season promotion
- Comcast commercial
- Oktoberfest with our local breweries
- Participate/promote Winter Rendezvous, an annual gathering of boaters and non-boaters to promote use of watercraft and water resources all year long, not only in the summer months.

PATHS & TRAILS RESERVE FUND 161



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 161						
PATHS AND TRAILS						
RESOURCES						
BEGINNING BALANCE	19,791	20,883	22,019	23,165	24,273	23,165
INTERGOVERNMENTAL	1,010	1,123	1,146	1,108	1,142	2,250
MISCELLANEOUS	82	13	-	-	-	-
TOTAL RESOURCES	20,883	22,019	23,165	24,273	25,415	25,415
FUND 161						
PATHS AND TRAILS						
USES						
OTHER FINANCING USES	-	-	-	-	-	-
FUND BALANCE	20,883	22,019	23,165	24,273	25,415	25,415
TOTAL USES	20,883	22,019	23,165	24,273	25,415	25,415

PATH & TRAILS RESERVE FUND (161)



Note: Revenues are shown exclusive of beginning balance

Expenditures are shown exclusive of fund balance

PATHS & TRAILS RESERVE FUND (161)

PROGRAM DESCRIPTION:

The purpose of this fund is to track revenue and expenditures associated with the paths and trails reserve fund. This fund is administered by the Public Works Department.

2023-2024 REVENUE SOURCES:

0.5% of the State Motor Vehicle Fuel Tax is designated to be used specifically for path and trail purposes. The tax is a State shared revenue and is distributed to cities based on their population. The following projections are estimated for the 2023-2024 budget cycle.

2023: \$1,108

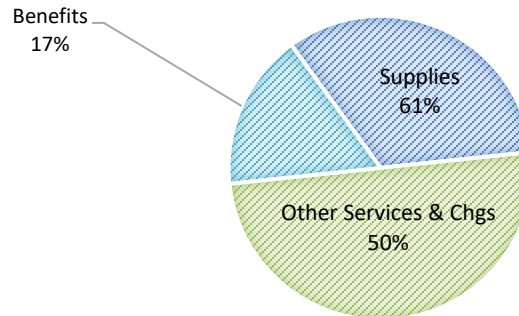
2024: \$1,142

2023-2024 EXPENDITURES:

There are currently no anticipated expenditures in 2023 or 2024.

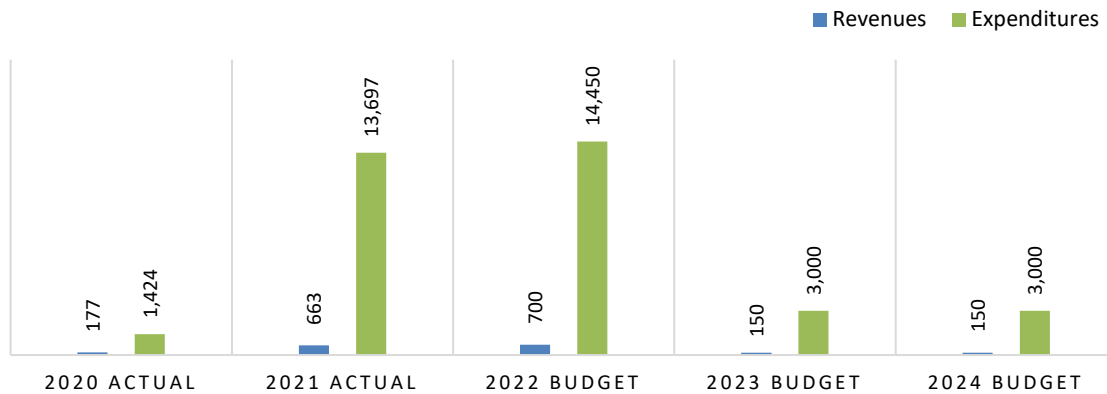
DRUG ENFORCEMENT FUND 171

DRUG ENFORCEMENT FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 171 DRUG ENFORCEMENT RESOURCES						
BEGINNING BALANCE	60,244	58,997	45,962	32,212	29,362	32,212
FINES AND FORFEITURES	-	627	-	-	-	-
MISCELLANEOUS	177	36	700	150	150	300
TOTAL RESOURCES	60,421	59,660	46,662	32,362	29,512	32,512
FUND 171 DRUG ENFORCEMENT USES						
SALARIES & WAGES	-	-	1,500	-	-	-
BENEFITS	239	-	755	500	500	1,000
SUPPLIES	999	13,391	10,250	1,000	1,000	2,000
OTHER SERVICES & CHARGES	187	307	1,945	1,500	1,500	3,000
OTHER FINANCING USES	-	-	-	-	-	-
FUND BALANCE	58,997	45,962	32,212	29,362	26,512	26,512
TOTAL USES	60,421	59,659	46,662	32,362	29,512	32,512

DRUG ENFORCEMENT FUND (171)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

DRUG ENFORCEMENT FUND (171)

PROGRAM DESCRIPTION:

This fund was created to account for monies and proceeds from the sale of property seized during drug investigations and forfeited as outlined in RCW 69.50.505, or other state or federal laws. All monies received by the City pursuant to a court order prescribing such monies shall be used for drug enforcement and deposited into this fund after certain amounts, if any, are deducted in accordance with state and federal laws. The City shall keep and provide to the State Treasurer records of such deposits.

The use of the monies in this fund are restricted as outlined in RCW 69.50.505 which specify it is exclusively for the expansion and improvement of controlled substance related law enforcement activity including drug awareness education and the purchase, lease, and maintenance of equipment and other items necessary for drug enforcement by the City of Poulsbo Police Department. The monies deposited in this fund shall be expended for these purposes only.

At the end of the budget year, any unexpended funds shall remain in the fund and be carried forward from year to year until expended for drug enforcement.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Renewed partnership with Kitsap County SWAT Team
- Purchase of new rifles which replaced those past their useful life.

2023-2024 GOALS and WORK PLAN:

- Continue a successful partnership with Kitsap County SWAT Team
- Increased emphasis on narcotics training and enforcement for Detectives, Officers, and Sergeants.
- Further community outreach as it relates to drug awareness and education.

2023-2024 RESOURCES:

As described, resources are derived from monies and property seized during drug investigations. The City is very conservative in this revenue estimate because of the type of activity that generates the revenue.

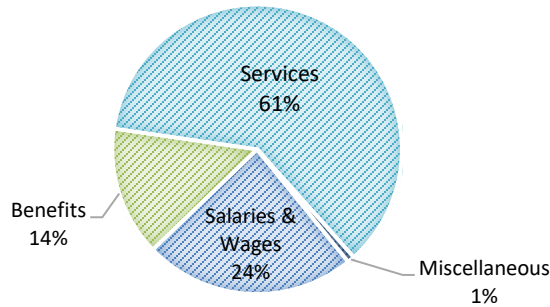
Certain law enforcement activities in concert with federal drug enforcement agencies such as the Drug Enforcement Agency (DEA) or the Department of Homeland Security (DHS) may result in reimbursement of overtime costs.

2023-2024 EXPENDITURES:

Expenditures for 2023-2024 comply with the prior baseline budget.

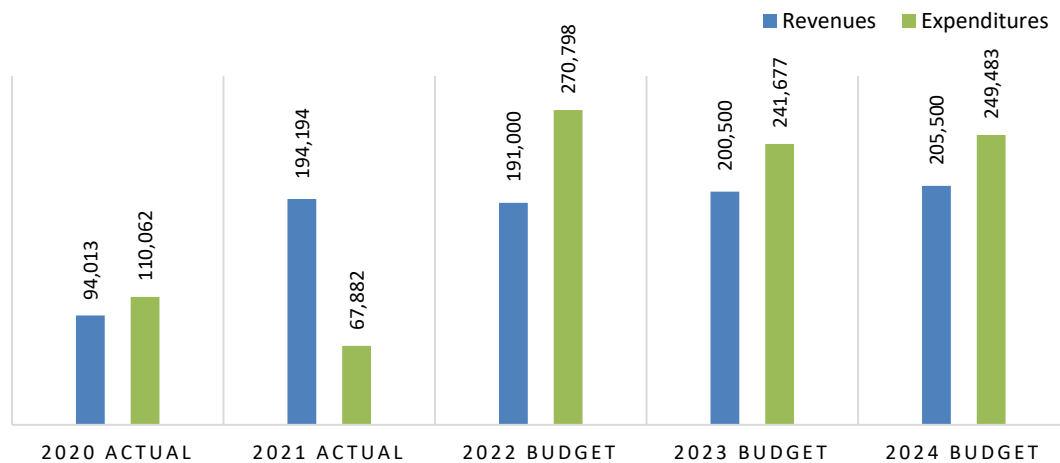
TRANSIENT OCCUPANCY TAX FUND 181

TRANSIENT OCCUPANCY TAX FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 181						
TRANSIENT OCCUPANCY TAX						
RESOURCES						
BEGINNING BALANCE	88,424	82,367	208,678	128,880	87,703	128,880
TAXES	93,651	194,138	130,000	190,000	195,000	385,000
MISCELLANEOUS	362	56	61,000	10,500	10,500	21,000
TOTAL RESOURCES	182,437	276,561	399,678	329,380	293,203	534,880
FUND 181						
TRANSIENT OCCUPANCY TAX						
USES						
SALARIES & WAGES	-	-	61,755	56,098	60,092	116,190
BENEFITS	-	-	31,628	34,179	36,891	71,070
OTHER SERVICES & CHARGES	110,062	67,882	177,415	150,000	150,000	300,000
MISCELLANEOUS	-	-	-	1,400	2,500	3,900
FUND BALANCE	72,375	208,679	128,880	87,703	43,720	43,720
TOTAL USES	182,437	276,561	399,678	329,380	293,203	534,880

TRANSIENT OCCUPANCY TAX FUND (181)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

TRANSIENT OCCUPANCY TAX FUND (181)

PROGRAM DESCRIPTION:

In April 1982, this fund was created to account for monies received from hotel/motel tax. It is administered by the Finance Director and Parks and Recreation Director. In accordance with RCW 67.28.180 the City levies a 2% tax on lodging activity within the City. This tax is credited against the State sales tax.

In 1998, the City approved Ordinance 98-03 in accordance with RCW 82.08 and authorized by RCW 67.28.181 to levy an additional 2% tax on charges for lodging activity, which is not credited against the sales tax. In order to collect the additional 2% tax the City is required to form a Lodging Tax Advisory Committee (LTAC). As per requirements outlined in RCW 67.28.1817, the Committee must consist of at least five members of whom at least two are representatives from businesses that collect the tax, at least two which are persons involved in activities funded by the tax, and one member from the city who acts as chair. The second 2% tax is subject to recommendations by the lodging tax advisory committee and RCW 67.28.1815 which states, "All revenue from (these) taxes shall be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition or tourism-related facilities, or operation of tourism-related facilities."

Eligible activities/projects, as defined per Washington State laws.

RCW 67.28.080 (5) *Tourism*

RCW 67.28.080 (6) *Tourism Promotion*

RCW 67.28.080 (7) *Tourism-related facility*

Allowable Uses, as per Sec. 1 RCW 67.28.1816 AND 2008 c 28 s 1:

Lodging tax revenues under this chapter may be used, directly by any municipality or indirectly through a convention and visitor's bureau or destination marketing organization for:

- a) Tourism marketing

- b) The marketing and operations of special events and festivals designed to attract tourists.
- c) Supporting the operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district created under chapters 35.57 and 36.100 RCW; or
- d) Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under 26 U.S.C. Sec. 501 c (3) and 26 U.S.C. Sec. 501c (6) of the internal revenue code of 1986, as amended.

2023-2024 REVENUE SOURCES:

The City has four hotels, several VRBOs (Vacation Rental by Owner) and Air BNBs (Bed and Breakfast) on which the tax is levied. Two hotels opened their doors in 2021 and the City continues to regularly monitor the revenue for future funding opportunities. The State collects the tax and remits it back to the City on a monthly basis. The City will transfer \$10,000 to the fund in support of the new Event Coordinator. Revenue projections including interest are:

- 2023 - \$200,500
- 2024 - \$205,500

2023-2024 EXPENDITURES:

The City accepts grant proposals from various eligible organizations for use of the lodging tax to fund tourism related projects, events, and facilities. All proposals are reviewed by the Lodging Tax Advisory Committee. The Committee then makes a recommendation to City Council for approval.

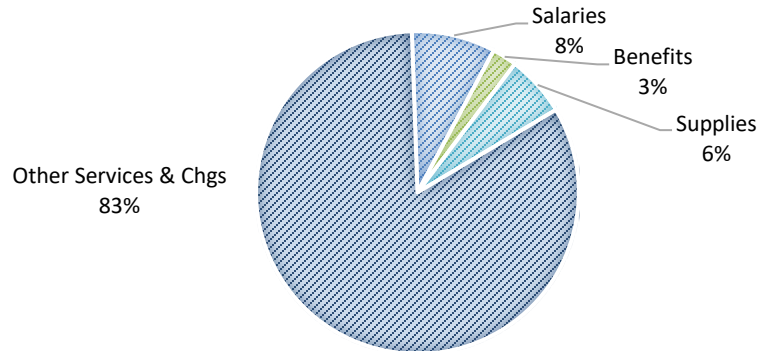
Emphasis for 2023 funding was focused on events bringing overnight travelers to the City and utilizing the lodging options in the City. Grant recipients are encouraged to provide data showing the results. The 2024 grant process will occur in June 2023.

2023 Approved Grant Awards:

Organization	Purpose	Grant Award
City of Poulsbo	Event Coordinator	\$ 80,000
Blue Star Program	Poulsbo's Beer Run	\$ 1,000
Kitsap Humane Society	Petswalk	\$ 1,000
Kitsap Children's Musical Theater	Promotion of plays and events	\$ 1,000
Historic Downtown Poulsbo Association (HDPa)	Marketing and branding of Little Norway and event marketing support	\$ 36,300
Poulsbo Film Festival	Promotion of weekend film festival in Poulsbo	\$ 15,000
Poulsbo Community Orchestra	PCO's 2023 Season	\$ 1,000
Poulsbo Chamber of Commerce	Staffing for visitor center on weekends	\$ 16,000
Poulsbo Historical Society	Marketing Poulsbo museums	\$ 30,000
SEA Discovery Center/WWU	Promotion and operations of Marine Science Center	\$ 28,700
Visit Kitsap Peninsula	Year-Round Tourism Regional Marketing Services & Support	\$ 10,000
Total:		\$ 220,000

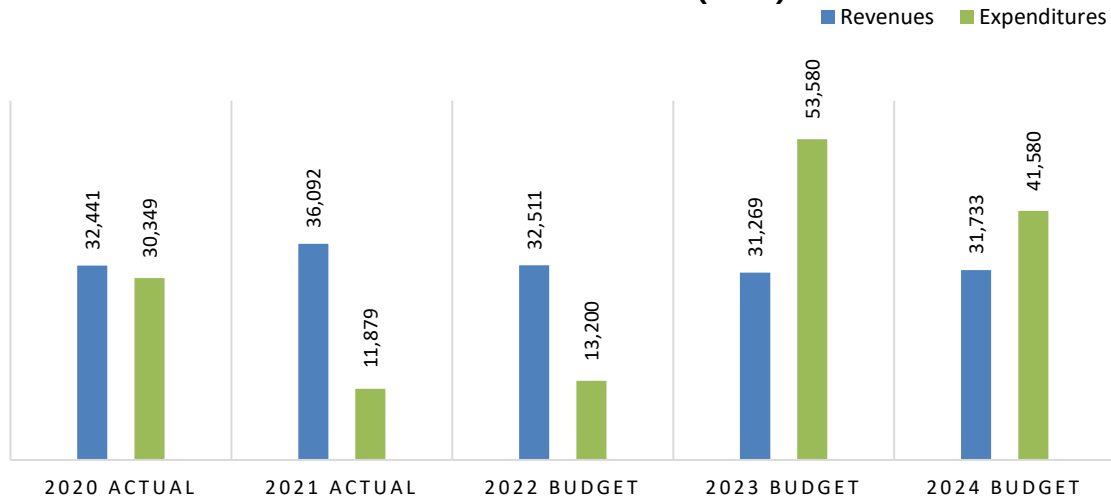
POLICE RESTRICTED FUND 191

POLICE RESTRICTED FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 191						
POLICE RESTRICTED						
RESOURCES						
BEGINNING BALANCE	143,321	145,412	169,625	188,936	166,625	188,936
INTERGOVERNMENTAL	28,251	30,618	31,311	30,769	31,233	62,002
FINES AND FORFEITURES	146	260	-	-	-	-
MISCELLANEOUS	544	5,214	1,200	500	500	1,000
OTHER FINANCING SOURCES	3,500	-	-	-	-	-
TOTAL RESOURCES	175,762	181,504	202,136	220,205	198,358	251,938
FUND 191						
POLICE RESTRICTED						
USES						
SALARIES & WAGES	1,293	768	4,700	4,000	4,000	8,000
BENEFITS	423	246	800	1,180	1,180	2,360
SUPPLIES	1,243	175	3,100	2,900	2,900	5,800
OTHER SERVICES & CHARGES	10,108	3,499	4,600	45,500	33,500	79,000
CAPITAL OUTLAY	17,281	7,190	-	-	-	-
FUND BALANCE	145,412	169,626	188,936	166,625	156,778	156,778
TOTAL USES	175,761	181,505	202,136	220,205	198,358	251,938

POLICE RESTRICTED FUND (191)



Note: Revenues are shown exclusive of beginning balance

Expenditures are shown exclusive of fund balance

POLICE RESTRICTED FUNDS (191)

PROGRAM DESCRIPTION:

This fund was created to account for monies which are restricted for use specifically for criminal justice activities. The police department administers this fund, which consists of three identified activities. The restricted programs are Marine Safety, Criminal Justice, and General Restricted.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Successful Marine Safety Program with boating patrols, safety checks, and marine enforcement
- Purchase of a new boat trailer

2023-2024 GOALS and WORK PLAN:

- Continue a successful Marine Safety Program and secure WA St Parks Grant for funding.
- Identify further innovative law enforcement strategies and programs.

2023-2024 RESOURCES:

Vessel Registration Fees:

Money is allocated to counties with eligible boat safety programs approved by the State Parks and Recreation Commission. Distribution is based on the number of registered vessels by county of moorage. The county is responsible for equitable allocation to other jurisdictions with approved programs within the county. (RCW 88.02.040)

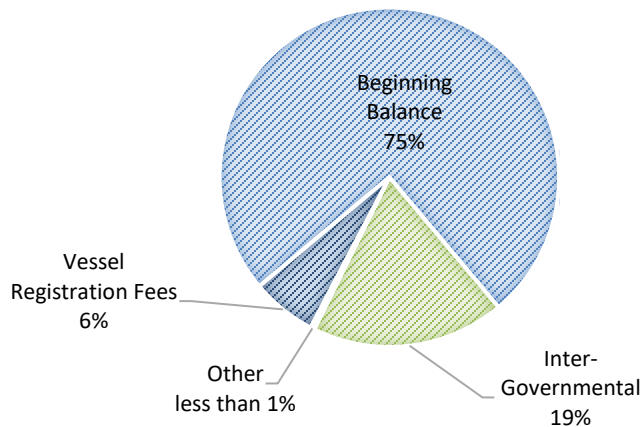
Criminal Justice Programs:

Criminal Justice funds must be used for innovative law enforcement strategies (RCW 82.14.330(2)(a), programs helping at-risk children or child abuse victims (RCW 82.14.330(2)(b), or programs reducing the level of domestic violence (RCW 82.14.330(2)(c).

General Program:

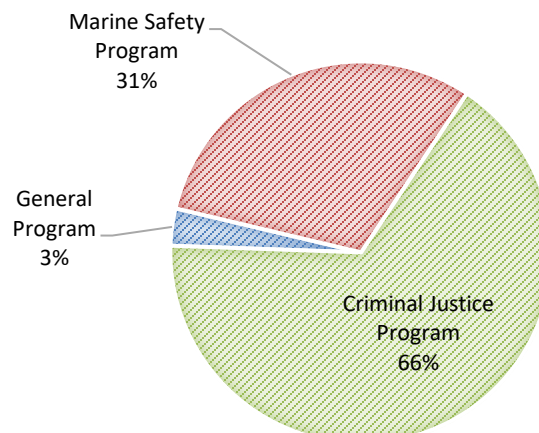
The revenues for this program could be from donations, Dept of Justice Grants or other non-drug related confiscated property or monies.

**2023-2024
RESOURCES
POLICE RESTRICTED FUND (191)
\$251,938**



Note: Uses are shown exclusive of fund balance.

**2023-2024
USES BY PROGRAM
POLICE RESTRICTED FUND (191)
\$95,160**



DEBT SERVICE FUNDS (200's)

These funds account for the accumulation of resources for, and the payment of, long-term debt principal and interest for debt associated with the Governmental Funds.

Note: Debt associated with the Proprietary Funds is accounted for in the Proprietary Funds.

TYPES OF GOVERNMENTAL DEBT:

Voted General Obligation (GO) Bonds: These bonds are the most common form of debt issuance by governments for general purpose, open space, parks, and infrastructure. The bonds offer maximum security to investors through the pledge of the issuer's full faith and credit. These GO bonds require 60% voter approval and assess property owners a special tax levy. The City has no Voted GO debt issued at this time.

Non-Voted General Obligation (GO): This debt is backed by the credit and taxing power of the City to meet its non-voted debt service obligations up to a statutory limit. This debt is issued without voter approval for capital purposes only. The debt can also be in the form of purchase, sales, or lease contracts. Typically, these types of debts are very simple financial arrangements between the government and the vendor who is providing the property being acquired.

Public Works Trust Fund Loan (PWTF): This debt is a low interest intergovernmental loan from Washington State's Public Works Board that is used for repairing, replacing, or creating domestic water systems, sanitary sewer systems, storm sewer systems, roads, and solid waste public works projects.

Revenue Bonds: Bonds that are used for financing construction or improvements to facilities of enterprise systems such as water, sewer, solid waste, and storm drain. Revenue Bonds are retired by means of revenue in proprietary funds. There is no general tax liability for these obligations. Revenue bond debt is accounted for in the enterprise funds (400's) and is controlled by bond covenants.

Local Option Capital Asset Lending (LOCAL) Program Debt: A financing contract with the Office of the State Treasurer for financing equipment and capital needs.

Limited Tax General Obligation (LTGO) Bond Anticipation Note: An obligation which is used for meeting immediate financing needs of a project for which funding has been secured but not received.

- All debt funds are administered by the City's Finance Department •

SUMMARY OF THE CITY'S DEBT SERVICE FUNDS

FUND 204 - NON-VOTED GENERAL OBLIGATION DEBT	
<i>2015 LTGO Debt</i>	
In late 2015, the City secured a \$7,320,000 Limited Tax General Obligation Bond. \$3,080,000 was obligated to refund the 2005 Municipal Campus Debt and \$4,225,000 was obligated to refund the callable portion of the 2009 City Hall Debt. The refunding of these two debts will save the City approximately \$59,000 per year in interest. This debt will be paid off in December of 2033.	
<i>2021 Refunding of 2012 City Hall</i>	
In early 2021, the City secured a \$1,269,475 Refunding Bond with the 2021 Limited Tax General Obligation Bond funding. This will refund the 2012 Limited Tax General Obligation Bond for City Hall debt and will be paid off in 2031.	
<i>2021 LTGO Noll Road & Public Works Building</i>	
In February 2021, the City secured a \$5,021,600 Limited Tax General Obligation Bond to fund road improvements not funded through grants or City reserves, and to purchase land and a building, which included improvements for a New Public Works Facility that opened in 2022. This bond will be paid in full in 2040.	
<i>2022 Vehicle Fleet Debt</i>	
In 2022, the City financed \$520,000 to purchase 9 new fleet vehicles with a LOCAL Certificate of Participation with the State of Washington. This will replace 8 Police Department vehicles and one vehicle for the Engineering Department. This debt will be paid off in June of 2026.	

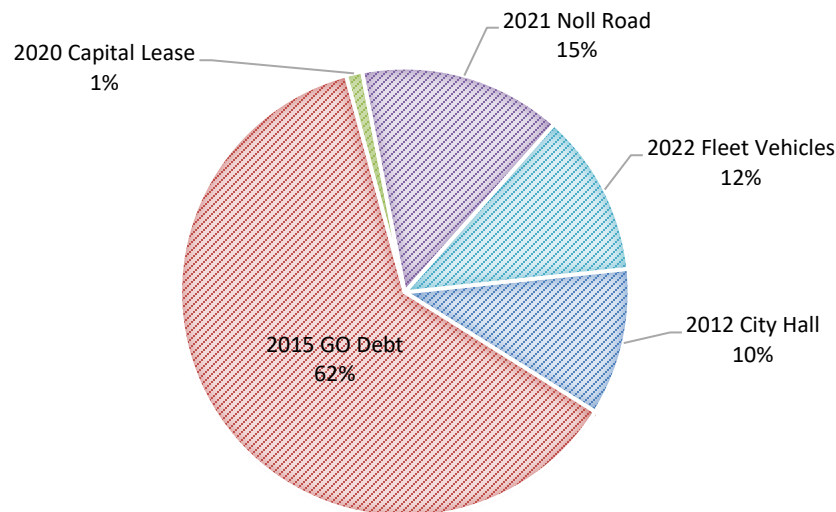
2023					
Fund #	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
204	Non-Voted General Obligation	\$11,661	\$1,189,975	\$1,189,220	\$12,416

2024					
Fund #	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
204	Non-Voted General Obligation	\$12,416	\$1,184,488	\$1,183,720	\$13,184

The City of Poulsbo has a rating of AA+.

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 204						
NON-VOTED GENERAL OBLIGATION DEBT						
RESOURCES						
BEGINNING BALANCE	11,960	11,407	12,361	11,661	12,416	11,661
MISCELLANEOUS	48	79	500	250	250	500
OTHER FINANCING SOURCES	1,012,834	2,406,283	1,178,503	1,189,725	1,184,238	2,373,963
TOTAL RESOURCES	1,024,842	2,417,769	1,191,364	1,201,636	1,196,904	2,386,124
FUND 204						
NON-VOTED GENERAL OBLIGATION DEBT						
USES						
DEBT SERVICE - PRINCIPAL	723,015	2,119,946	896,770	931,243	956,314	1,887,557
DEBT SERVICE - INTEREST	290,419	285,462	282,933	257,977	227,406	485,383
DEBT SERVICE - ISSUE COSTS	-	-	-	-	-	-
FUND BALANCE	11,407	12,361	11,661	12,416	13,184	13,184
TOTAL USES	1,024,841	2,417,769	1,191,364	1,201,636	1,196,904	2,386,124

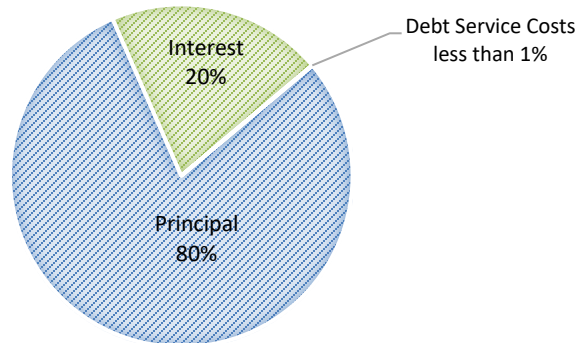
2023-2024 DEBT PAYMENT DISTRIBUTION BY ISSUE



Note: Debt payment distribution is shown exclusive of debt service costs, which amount to less than 1% of total uses.

NON-VOTED GENERAL OBLIGATION DEBT FUND 204

NON-VOTED GENERAL OBLIGATION DEBT FUND 2023-2024 USES



NON-VOTED GENERAL OBLIGATION DEBT (204)

PROGRAM DESCRIPTION:

Fund 204 accounts for revenue and expenditures associated with the following debt:

- **2021 Refunding of 2012 CITY HALL**

In early 2021, the City secured a \$1,269,475 Refunding bond. This will refund the 2012 Limited Tax General Obligation Bond. This bond will be paid off in 2031.

2023 - Funding sources:

○ General Fund	\$127,325
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2024 - Funding sources:

○ General Fund	\$124,174
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- **2015 LTGO DEBT**

In late 2015, the City went out for \$7,320,000 of debt to refund \$3,080,000 of the 2005 City Hall Debt and to refund \$4,225,000, the callable portion, of 2009 City Hall Debt. The refunding of these bonds will save the City approximately \$59,000 per year in interest.

2023 - Funding sources:

○ General Fund	\$334,800
○ Capital Improvement Fund	\$400,000

2024 - Funding sources:

○ General Fund	\$332,400
○ Capital Improvement Fund	\$400,000

- **2021 TRANSPORTATION NOLL ROAD & PUBLIC WORKS BUILDING**

In February 2021, the City secured a \$5,021,600 Limited Tax General Obligation Bond to fund road improvements not funded through grants or City reserves, and to purchase land and a building adjacent to a preexisting Public Works property to house the New Public Works Facility. The road improvements will create additional access with safety improvements and pedestrian access through the City of Poulsbo. Funding was also for the necessary improvements to the New Public Works Facility, which opened in 2022. This bond will be paid in full in 2040.

2023 - Funding sources:

○ General Fund	\$172,978
○ Water Fund	\$ 29,950
○ Sewer Fund	\$ 29,950
○ Solid Waste Fund	\$ 47,065
○ Storm Drain Fund	\$ 25,671

2024 - Funding sources:

○ General Fund	\$173,010
○ Water Fund	\$ 29,950
○ Sewer Fund	\$ 29,950
○ Solid Waste Fund	\$ 47,064
○ Storm Drain Fund	\$ 25,671

- **2022 VEHICLE FLEET DEBT**

In 2022, the City finance \$520,000 to purchase 8 new fleet vehicles with a LOCAL Certificate of Participation with the State of Washington. This will replace 8 Police Department vehicles and 1 Engineering Department vehicle. This Debt will be paid off in June of 2026.

2023 - Funding sources:

○ General Fund	\$139,623
----------------	-----------

2024 - Funding sources:

○ General Fund	\$139,654
----------------	-----------

2023-2024 EXPENDITURES:

2023				
Debt Issue	Principal	Interest	Ending Balance	Payoff Year
2012 City Hall Bonds	112,480	14,845	935,005	2030
2015 LTGO Debt	560,000	174,800	3,810,000	2031
2020 Capital Lease	13,895	-	13,895	2024
2021 Noll Road	67,683	24,001	1,319,537	2040
*2021 PW Property	60,012	21,282	1,169,989	2040
2022 LOCAL Vehicle Fleet	117,173	22,450	383,677	2026

2024				
Debt Issue	Principal	Interest	Ending Balance	Payoff Year
2012 City Hall Bonds	110,510	13,664	824,495	2030
2015 LTGO Debt	580,000	152,400	3,230,000	2031
2020 Capital Lease	13,895	-	-	2024
2021 Noll Road	68,393	23,291	1,251,144	2040
*2021 PW Property	60,641	20,651	1,109,348	2040
2022 LOCAL Vehicle Fleet	122,875	16,800	383,677	2026

*Government portion of debt



CAPITAL PROJECT FUNDS (300's)

These funds account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary and trust funds.



CAPITAL PROJECT FUNDS SUMMARY			
Fund	Fund Name	Description	Funding Source
301	Equipment Acquisition Fund	Replacement of existing and acquisition of new capital equipment	General Fund 001 (Transfer)
302	Park Reserve Fund	Development of parks	Approx. 2.5% of Property Tax Revenue Grants General Fund 001 (Transfer) Park Dev Fund 124 (Transfer)
310	Street Transportation Benefit District	Neighborhood streets	\$20 car tab fee REET transfers
311	Street Reserve Fund	Capital street projects	Approx. 2% Property Tax Rev. Grants General Fund 001 (Transfer) Traffic Impr Fund 123 (Transfer)
314	Cemetery Reserve Fund	Capital improvements to City Cemetery	Gravesite Sales
331	Facilities Fund	Capital improvements to facilities	Bond Proceeds Property Sale Proceeds

2023					
Fund	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
301	Equipment Acquisition Fund	\$ 492,021	\$ 150,895	\$ 299,500	\$ 343,416
302	Park Reserve Fund	\$ 244,382	\$ 2,369,302	\$ 2,582,392	\$ 31,292
310	Street Transportation Benefit District	\$ 205,552	\$ 240,000	\$ 440,000	\$ 5,552
311	Street Reserve Fund	\$ 123,404	\$ 2,146,000	\$ 2,095,000	\$ 174,404
314	Cemetery Reserve Fund	\$ 44,658	\$ 7,100	\$ -	\$ 51,758
331	Facilities Fund	\$ 1,735,480	\$ 3,877,500	\$ 4,050,000	\$ 1,562,980

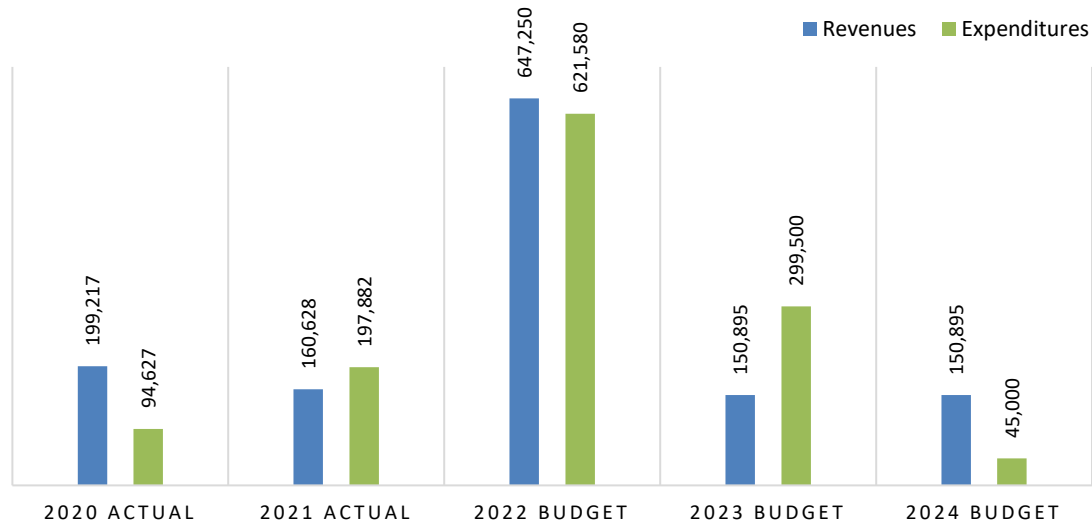
2024					
Fund	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
301	Equipment Acquisition Fund	\$ 343,416	\$ 150,895	\$ 45,000	\$ 449,311
302	Park Reserve Fund	\$ 31,292	\$ 11,726,000	\$ 11,660,000	\$ 97,292
310	Street Transportation Benefit District	\$ 5,552	\$ 240,000	\$ 240,000	\$ 5,552
311	Street Reserve Fund	\$ 174,404	\$ 4,446,000	\$ 4,485,000	\$ 135,404
314	Cemetery Reserve Fund	\$ 51,758	\$ 7,100	\$ -	\$ 58,858
331	Facilities Fund	\$ 1,562,980	\$ 27,500	\$ -	\$ 1,590,480

EQUIPMENT ACQUISITION FUND 301



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 301						
EQUIPMENT ACQUISITION						
RESOURCES						
BEGINNING BALANCE	399,015	503,605	466,351	492,021	343,416	492,021
INTERGOVERNMENTAL	-	108,133	10,000	-	-	-
MISCELLANEOUS	3,490	(616)	50,000	500	500	1,000
OTHER FINANCING SOURCES	195,727	53,110	587,250	150,395	150,395	300,790
TOTAL RESOURCES	598,232	664,233	1,113,601	642,916	494,311	793,811
FUND 301						
EQUIPMENT ACQUISITION						
USES						
TRANSFER OUT	13,895	-	-	-	-	-
CAPITAL OUTLAY	80,732	197,882	621,580	299,500	45,000	344,500
FUND BALANCE	503,605	466,351	492,021	343,416	449,311	449,311
TOTAL USES	598,232	664,233	1,113,601	642,916	494,311	793,811

EQUIPMENT ACQUISITION FUND (301)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

EQUIPMENT ACQUISITION FUND (301)

PROGRAM DESCRIPTION:

This fund, under the direction of the City's Finance Department, provides funding for the acquisition of capital equipment for governmental functions. Proprietary capital items are funded in their related funds. The equipment can be of two types: a replacement of existing equipment, or equipment for a newly approved program. When preparing budgets for the upcoming years, departments submit requests for capital equipment to the Assistant City Administrator. The list is then reviewed with the Mayor and recommendations are made to be presented to the City Council during the budget process. The City Council makes the final determination on how the funds will be allocated.

The City's capitalization policy sets the capital purchase threshold at \$5,000. Computers, printers, software, and items of "small tools" in nature are purchased directly through the General Fund reducing the General Fund transfer to this fund.

2021 - 2022 PROGRAM ACCOMPLISHMENTS:

Items purchased in 2021 and 2022:

- Audio visual equipment for the City Council Chambers and court room to support hybrid models necessary for the pandemic to conduct live in person meetings while accommodating a virtual access.
- 22 new sturdy lap top computers for the Police Department to use in the vehicles as well as in an office atmosphere.
- Improvements to support and additional internet network for continuity during possible shutdowns.
- 8 new police vehicles
- 1 new vehicle for the Building Department
- New remote mower for the Parks Department

2023-2024 REVENUE SOURCES:

Funding is provided through operating transfers from the General Fund.

In 2023-2024 the yearly transfers are approximately 6% of sales tax. The transfer is then reduced by the amount intended for computer replacements, copier lease amounts, a portion of the debt intended to replace police vehicles and a portion used for City Hall debt payment.

Transfers are as below:

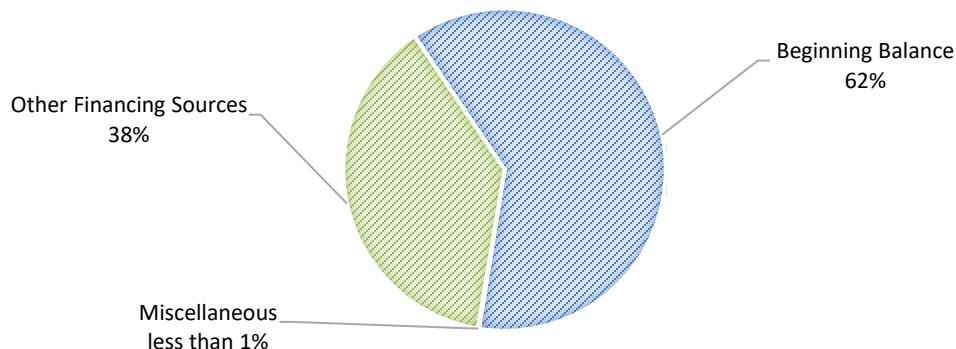
- 2023 - \$150,395
- 2024 - \$150,395

2023-2024 EXPENDITURES:

The majority of 2023 and 2024 expenditures are approved New Program Requests and capital equipment replacement requests (see section 8 for additional detail):

- 2023
 - Engineering - replacement vehicle (\$40,000)
 - Information Services – replace back-up server (\$16,500)
 - Public Works/Streets – replace boom truck (\$150,000)
 - Public Works/Various – gator (governmental portion -\$3,000)
 - Public Works/Shop – replace pickup truck (\$45,000)
 - Public Works/Streets – pickup truck for new Maintenance Technician (\$45,000)
- 2024
 - Public Works/Various – Replace dump truck (governmental portion - \$45,000)

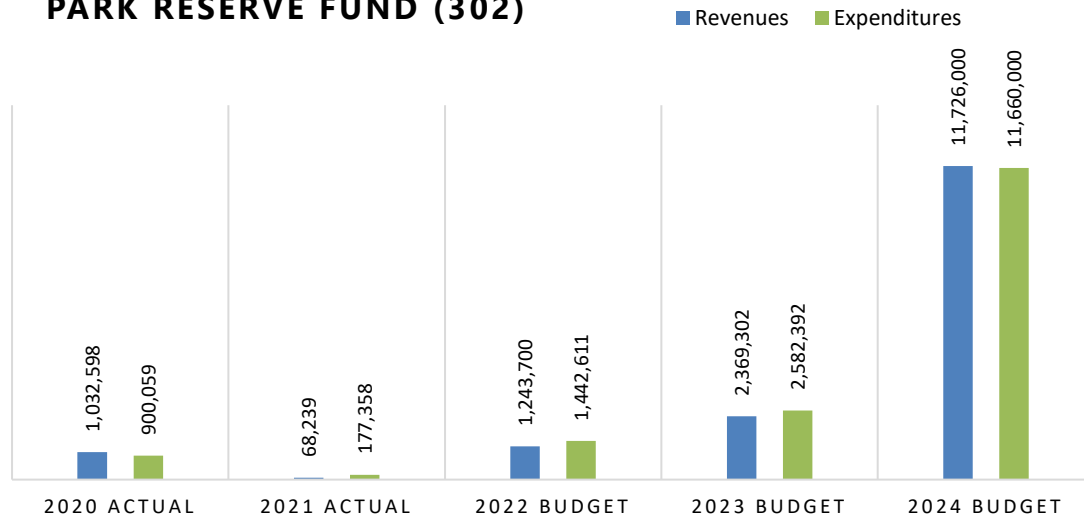
**2023-2024
RESOURCES
EQUIPMENT ACQUISITION FUND (301)
\$793,811**



PARK RESERVE FUND 302



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 302						
PARK RESERVE						
RESOURCES						
BEGINNING BALANCE	303,999	427,918	318,799	244,382	31,292	244,382
INTERGOVERNMENTAL	756,825	-	870,000	2,128,324	10,800,000	12,928,324
MISCELLANEOUS	5,573	239	101,200	109,978	-	109,978
OTHER FINANCING SOURCES	270,200	68,000	272,500	131,000	926,000	1,057,000
TOTAL RESOURCES	1,336,597	496,157	1,562,499	2,613,684	11,757,292	14,339,684
FUND 302						
PARK RESERVE						
USES						
SALARIES & WAGES	24,191	1,508	-	-	-	-
BENEFITS	10,968	648	-	-	-	-
CAPITAL OUTLAY	864,900	175,202	1,392,611	2,582,392	11,660,000	14,242,392
OTHER FINANCING USES	-	-	50,000	-	-	-
FUND BALANCE	436,538	318,799	119,888	31,292	97,292	97,292
TOTAL USES	1,336,597	496,157	1,562,499	2,613,684	11,757,292	14,339,684

PARK RESERVE FUND (302)

Note: Revenues are shown exclusive of beginning balance

Expenditures are shown exclusive of fund balance

PARK RESERVE FUND (302)**PROGRAM DESCRIPTION:**

The purpose of this fund is to provide monies for improvements to City parks. The fund is administered by the Parks & Recreation Department.

2021-2022 PROGRAM ACCOMPLISHMENTS:

The City has continued to create successful partnerships with other government agencies, service organizations, businesses, and citizens which is paramount to a successful Parks and Recreation Department. Poulsbo recreation programs and City parks have benefited from these partnerships for many years, and these relationships will continue.

The City of Poulsbo completed its 6-year update of the Park, Recreation and Open Space Plan (PROS) in January 2022; the next update will need to be done by January 2028. This update is required for cities to remain eligible for state grant funding and allows the public to give input on future plans. The Park and Recreation Commission (PRC) will work with the Planning Dept on this visionary plan that will be completed by late 2021.

- **Poulsbo's Fish Park**

Located on the Dogfish Creek estuary at the north end of Liberty Bay along Lindvig Way, Poulsbo's Fish Park continues to successfully involve the citizenry, businesses, government, and service organizations in its development. In March 2017, the City acquired 2.61 acres at the north end of the park for \$1. This property sits in the flood plain of Dogfish Creek and the house was flooded many times throughout the year. The park is now 40 acres.

In February of 2018, the City was notified that they had received two different grants for Poulsbo's Fish Park – Phase IV. The first grant is through the Washington State Department of Commerce, and it will create a pedestrian connection to the "Lord" property, the only property

in Fish Park previously inaccessible to visitors. Improvements to the Lord property will include paths, salmon viewing observation areas, picnicking sites, and shoreline restoration on the estuary. The second source is an Aquatic Lands Enhancement Account grant through the Wa State Recreation and Conservation Office. It will fund improvements to the Bond Road parking lot, viewing platforms, trails and boardwalk, a climbing structure, interpretive signage, and landscaping. This work was finalized in January 2021.

Ongoing stewardship and general maintenance projects in the park continues. Eagle Scout candidates contribute to the park in a variety of ways through volunteerism and development. Poulsbo's Fish Park Steering Committee has continued to be the driving force in this mostly volunteer effort. They have led park planning and provide stewardship of this nature park within the city. Salmon Tours was held in November, and Poulsbo's Fish Park is a popular stop during this countywide, family event.

- **Rotary Morrow Community Park**

The property donation was completed in April 2019, but the park development project did not score well on state grants for two cycles. In 2020, Fischer-Bouma Partnership finalized the plan, secured land use permits and split the project into two phases to get some improvements completed. Vegetation removal and trails were installed in 2021.

- **Forest Rock Hills Park**

A tire swing was installed in the summer of 2021, replacing worn out belt swings.

- **MIW Waterfront Park to American Legion Park Boardwalk**

The aging boardwalk (causeway) connecting these parks received a structural analysis in 2022 from KPFF Consulting Engineers. Immediate safety concerns were addressed in May 2022. KPFF Consulting Engineers recommended two paths to address the remainder of concerns, along with features required by the Department of Fish and Wildlife (DFW) issued Hydraulic Project Approval (HPA) that required light and grading for animals to thrive. One solution was to address the high priority repairs that would bring the structure up to current safety standards. Mitigation for creosote pilings is a concern as well. The other solution is the completely replace the boardwalk.

- **Poulsbo Event and Recreation Center (PERC)**

- In 12/2019, the Kitsap Public Facilities District (KPDFD) awarded the City a financial grant to prepare a feasibility study for the proposed Poulsbo Event and Recreation Center (PERC). The feasibility study includes five elements: 1) Community Outreach and Input; 2) Market Analysis; 3) Conceptual Site and Building Design; 4) Draft Management Plan; and 5) Financial Analysis. The study was finalized in December 2022.
- Throughout the process, it was determined that a phased approach to the site would be ideal. Phase I would include two sport fields, trail, concession and restroom buildings, and a flexible use area for sport courts.
Phase 2 will eventually include a fieldhouse-type event and recreation center with a gym, and event rooms/classrooms. This phase would be contingent on obtaining nearby land.
Phase 3 will include an outdoor pool. This phase is also contingent on the acquisition of additional land.
- A financial analysis of the development costs, community benefits (i.e., jobs, tax

revenue) and operational commitments including potential funding sources coordination with the Kitsap Public Facilities District to ensure ILA commitments and milestones are being achieved.

2023-2024 REVENUE SOURCES:

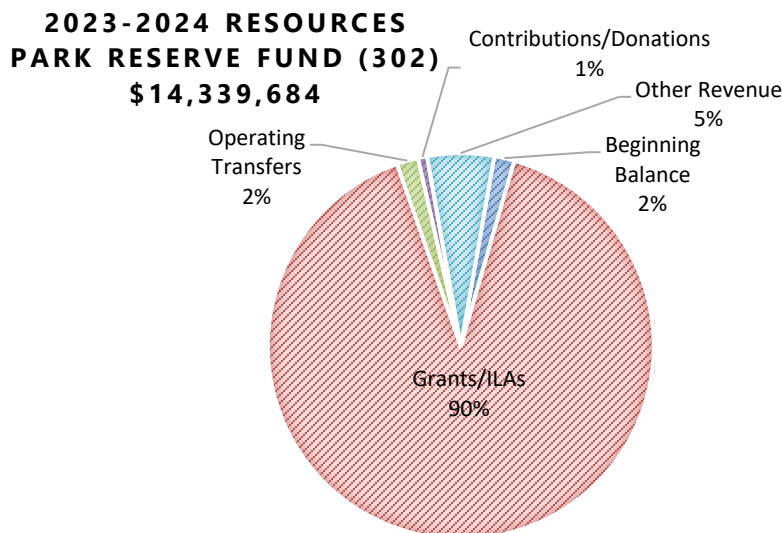
Historically, the City has transferred a portion (approx. 5%) of property taxes received in the General Fund (001) into the Park Reserve Fund. The City is flattening out the transfers and making a monthly allocation not dependent on the timing of the collection of property taxes.

2023

Fund 001	General Fund	\$96,000
Fund 124	Park Development Fund	\$35,000
	To fund portions of capital park projects	

2024

Fund 001	General Fund	\$126,000
	To fund portions of capital park projects	



2023-2024 PARK PROJECTS AND GOALS:

Parks have become more important post COVID-19. The City will continue to look for new acquisitions, particularly on the shoreline. Design of new or existing spaces will look at pedestrian flow a little closer, which providing different amenities and spaces. Outdoor spaces are important for the health and wellbeing of all visitors.

2023

Located on Liberty Bay, Muriel Iverson Williams Waterfront Park hosts many residents and visitors as they walk through historic downtown Poulsbo. The park has gone under renovation over the past 6 years, including new restrooms, benches, pavilion upgrades, sidewalks, and sod. This project will finish off renovations by replacing the picnic area at the south end of the park. Work will include the removal of concrete tables, addition of new sidewalks, landscaping, and modern picnic tables. This work is planned for 2023.

MIW Waterfront Park South End Picnic Area

Description: This project will finish off renovations to this popular park by replacing the picnic area at the south end of the park with removal of concrete tables, new sidewalks, landscaping, and modern picnic tables.

Goal: **Finalize improvements to the 50-year-old park**

Objective: Demolish old concrete pad and tables and replace with an environmentally friendly and accessible design.

Measurement: Allow three London Plane trees room to grow by decreasing concrete
Install accessible and aesthetically pleasing tables.

Council Goal: #4 Natural Environment
#7 - Parks & Recreation and Open Space

Funding:	2023 Project Funding:	
	Park Reserves	\$ 85,000
	2023 Total	
	2023-2024 Total	\$ 85,000

Play For All at Raab Park

Description: Play for All at Raab Park is a community effort to build an inclusive playground in Poulsbo. With the assistance of grants through the NPS/RCO and the Dept of Social and Health Services, development and construction of a long planned inclusive playground will come to fruition, increasing public access to play. This is a project of the Poulsbo-North Kitsap Rotary Club, operating in partnership with a citizen steering committee and the City of Poulsbo. The group will be conducting a capital campaign to raise the funds to purchase and install inclusive playground equipment at Raab Park. The new playground will be next to the original playground, so park users can easily move from one piece of equipment to another. The City could also do infrastructure improvements such as sidewalks, waterlines, moving the volleyball court, and installing a "poured in place" surfacing on the original playground.

Goal: **Increase access to play for citizens of all abilities in Poulsbo.**

Objective: With the assistance of three grants, park reserves and community donations, work with the citizen's steering committee and the Poulsbo Parks & Recreation Commission to complete tasks in the grants.

Measurement: Received 2020 notification of two successful matching grants, and 2022 for a Consultant contract to be issued in Nov. 22, with final design commencing.

Council Goal: #2 - Community Character
#7 - Parks & Recreation and Open Space

Funding:	2023 Project Funding:	
	DSHS Grant	\$ 130,000
	RCO Grant	\$ 379,824
	NPS LWCF Grant	\$ 370,000
	Donation/Inkind	\$ 109,978
	Park Reserves	\$ 95,694
	2023 Total	\$1,085,496
	2023-2024 Total	\$1,085,496

Poulsbo Events and Recreation Center (PERC) Phase I

Description: Final design, permitting and grading of two fields, trails, concessions, and a flexible space for court sports is to be finalized in 2023. In 2024 construction and completion of tournament fields and surrounding amenities will be finalized.

Goal: **Expand park and open space amenities to the burgeoning west side of the city.**

Objective: Increase access to tournament fields and outdoor space in West Poulsbo.

Measurement: Finalize design on the park started during the 2020-2022 Feasability Study
Grade and construct multiuse park facility with regional competition draw.

Council Goal: #4 Capital Facilities
#7 - Parks & Recreation and Open Space

Funding:	2023 Project Funding:	
	County Grant	\$ 1,200,000
	2023 Total	\$ 1,200,000
	2024 Project Funding:	
	County Grant	\$ 10,800,000
	2024 Total	\$ 10,800,000
	2023-2024 Total	\$ 12,000,000

Rotary Morrow Community Park

Description: This new park at the southeast corner of Noll, Mesford and Languanet will be home to a 1.21 acre park that was donated to the city in 2018. Public planning of the site was completed in 2016. Construction documents were completed in 2021. The City applied for state grants in 2018/ 2020, with a smaller amount of the initial ask approved. A phased approach to completion resulted. Phase 1 was finalized in 2021 and included trails and a park bench. Continued park improvement is expected.

Goal: **To improve this new park at the corner of Noll/Mesford/Languanet**

Objective: Include improvements to define landscaping, picnic tables, and a nature play structure.
Complete improvements. Add park onto regular grounds maintenance plan.

Measurement:

#4 - Natural Environment

#7 - Parks & Recreation and Open Space

Council Goal:**2023 Project Funding:**

Funding:	Park Reserves	\$ 163,396
	State Grant	\$ 48,500
	2023 Total	\$ 211,896
2023-2024 Total		\$ 211,896



Nelson Park Caretaker Residence Roof Repair

Description: There are multiple leaks in the aging roof of the caretaker's residence. The city owns the home and has an agreement with Coffee Oasis to house the caretaker and women transitioning to better housing. They oversee the care of the park.

Goal: **Fix a leaky roof**

Objective: Replace old roof

Measurement: Demolish old roof
Replace with adequate roofing.

Council Goal: #4 Natural Environment
#7 - Parks & Recreation and Open Space

Funding:	2024 Project Funding:
	Park Reserves \$ 40,000
	2024 Total
	<hr/>
	2023-2024 Total \$ 40,000
	<hr/>

Poulsbo Skate Park Development

Description: Site selection and preliminary design will be completed in anticipation of subsequent grant application.

Goal: **Create a preliminary site design for future grant application**

Objective: Identify site and create design concept for a new park to replace old wooden park.

Measurement: Select site with assistance of Poulsbo Skate Park Coalition citizen's group.
Predesign incorporating desirable, multireaching skate elements

Council Goal: #7 - Parks & Recreation and Open Space

Funding:	2024 Project Funding:
	Park Reserves \$ 20,000
	2024 Total
	<hr/>
	2023-2024 Total \$ 20,000
	<hr/>

Waterfront Boardwalk

High priority repairs will be completed, including fixes to the railing system, installation of grating, micropiles, and epoxy containment of creosote pilings.

Non-Voted Bonds \$800,000



Park Capital Projects Progressing in 2023	Total Park Project Cost	2023 Expenditures
Play for All at Raab Park	\$ 1,085,496	\$ 1,085,496
Rotary Morrow Community Park	\$ 211,896	\$ 211,896
MIW Waterfront Park South End Picnic Area	\$ 85,000	\$ 85,000
Poulsbo Event and Rec Center (PERC)	\$ 12,000,000	\$ 1,200,000
Total	\$ 13,382,392	\$ 2,582,392

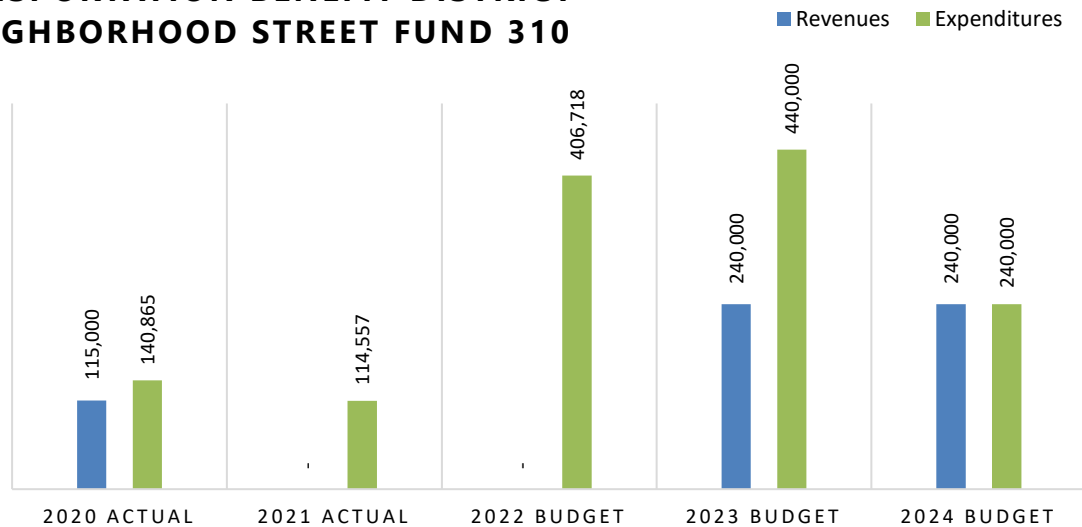
Park Capital Projects Progressing in 2024	Total Park Project Cost	2024 Expenditures
Poulsbo Event and Recreation Center (PERC)	\$ 12,000,000	\$ 10,800,000
Nelson Park Caretaker Residence Roof	\$ 40,000	\$ 40,000
Waterfront Boardwalk	\$ 800,000	\$ 800,000
Poulsbo Skate Park Pre-Design	\$ 20,000	\$ 20,000
Total	\$ 12,860,000	\$ 11,660,000

STREET TRANSPORTATION BENEFIT DISTRICT NEIGHBORHOOD STREETS FUND 310



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 310						
TRANSPORTATION BENEFIT DISTRICT - NEIGHBORHOOD STREETS						
RESOURCES						
BEGINNING BALANCE	753,483	726,801	612,270	205,552	5,552	205,552
INTERGOVERNMENTAL	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
OTHER FINANCING SOURCES	115,000	-	-	240,000	240,000	480,000
TOTAL RESOURCES	868,483	726,801	612,270	445,552	245,552	685,552
FUND 310						
TRANSPORTATION BENEFIT DISTRICT - NEIGHBORHOOD STREETS						
USES						
SALARIES & WAGES	3,393	2,285	-	-	-	-
BENEFITS	1,362	852	-	-	-	-
SUPPLIES	3,434	-	-	-	-	-
CAPITAL OUTLAY	132,676	111,420	406,718	440,000	240,000	680,000
FUND BALANCE	727,618	612,245	205,552	5,552	5,552	5,552
TOTAL USES	868,483	726,802	612,270	445,552	245,552	685,552

TRANSPORTATION BENEFIT DISTRICT - NEIGHBORHOOD STREET FUND 310



Note: Revenues are shown exclusive of beginning balance

Expenditures are shown exclusive of fund balance

TRANSPORTATION BENEFIT DISTRICT - NEIGHBORHOOD STREETS FUND (310)

PROGRAM DESCRIPTION:

A new fund was established mid-2022 to account for the City's new Transportation Benefit District (TBD) with intended expenses to be used for neighborhood street projects.

The TBD was established with a councilmatic \$20 car tab fee to be utilized for improvements to neighborhood streets. These streets improvements are not eligible for grant funds, meaning all improvements are supported by local taxes. The City Council implemented the TBD to provide sustainable funding for these types of projects. Public Works will manage the budget and a schedule for city wide improvements, strategizing and prioritizing the improvements.

Revenue to support the neighborhood streets projects is split between fund 110 for maintenance and operations projects, and fund 310 – Transportation Benefit District Neighborhood Street Fund for capital projects.

An additional funding source is a transfer from Real Estate Excise Tax Fund (121) to provide funding for large pavement maintenance projects which cannot be fully supported by the TBD fees.

2023-2024 REVENUE SOURCES:

This fund's revenue is derived from car tab fees collected through Washington State Department of Licensing. 2023 will be the first full year of collecting the fee. The projection is consistent with Department of Licensing projections but remaining conservative until a trend analysis can be developed.

- 2023 –
 - Transportation Benefit District Fees – (\$90,000)
 - Transfer from REET – (\$150,000)
- 2024 –

- Transportation Benefit District Fees – (\$90,000)
- Transfer from REET – (\$150,000)

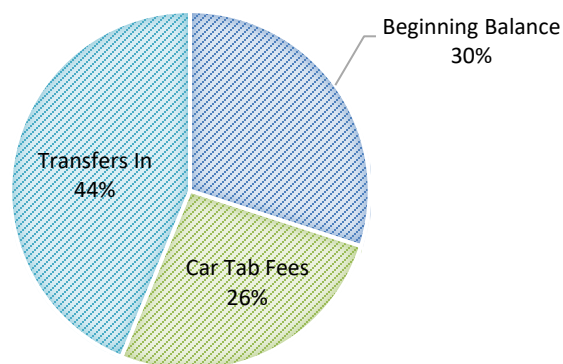
Not included in revenue projections, but it is the Council's intent to explore, conduct public hearings and possibly adopt an additional .1% sales tax for the TBD. State legislature passed new regulations which allows for the additional sales tax to be approved by the local governing body not require a vote of the citizens. This would generate additional revenue of approximately \$450,000. If adopted the revenue will be adjusted by a mid-year adjustment.

2023-2024 EXPENDITURES:

Improvements have been scheduled in 2023 and 2024.

- **2023 Seal Coat Projects \$440,000**
 - Stendahl Ridge
 - Staffordshire
- **2024 Seal Coat Projects \$240,000**
 - Caldart Heights
 - Larsen Court
 - Noll Valley Loop
 - Forest Rock Div 4&5 Cul-de-sacs only (main road ship sealed in 2017)

2023-2024 RESOURCES TRANSPORTATION BENEFIT DISTRICT-NEIGHBORHOOD STREETS FUND 310 \$685,552

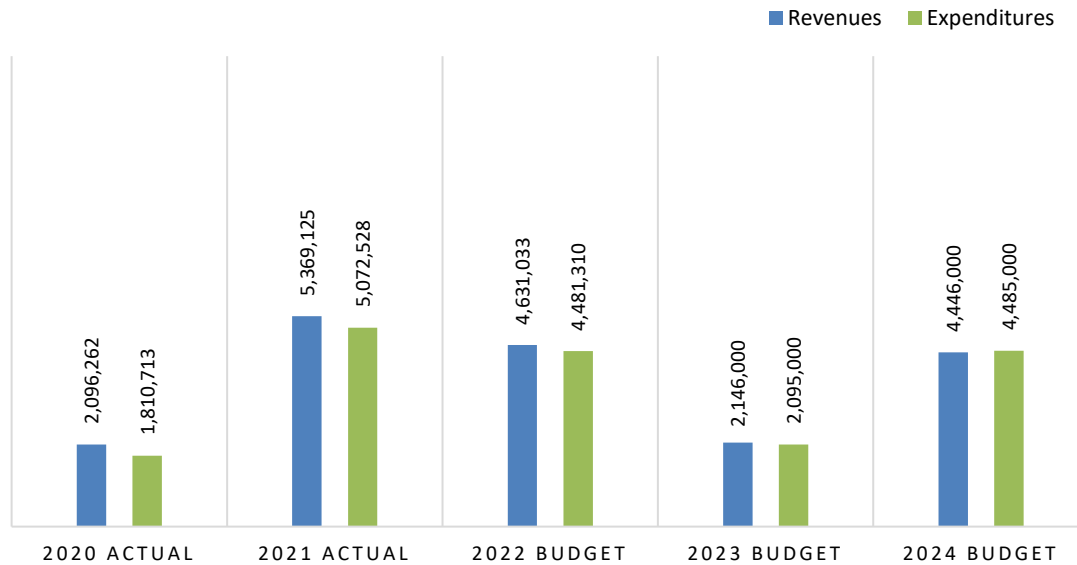


STREET RESERVE FUND 311



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 311						
STREET RESERVE						
RESOURCES						
BEGINNING BALANCE	85,641	372,007	668,578	123,404	174,404	123,404
INTERGOVERNMENTAL	1,104,690	3,801,234	1,840,033	1,595,000	3,920,000	5,515,000
MISCELLANEOUS	7,572	2,411	-	-	-	-
GO BOND PROCEEDS	-	1,506,480	-	-	-	-
OTHER FINANCING SOURCES	984,000	59,000	2,791,000	551,000	526,000	1,077,000
TOTAL RESOURCES	2,181,903	5,741,132	5,299,611	2,269,404	4,620,404	6,715,404
FUND 311						
STREET RESERVE						
USES						
CAPITAL OUTLAY	1,810,713	5,072,528	4,481,310	2,095,000	4,485,000	6,580,000
FUND BALANCE	371,190	668,604	818,301	174,404	135,404	135,404
TOTAL USES	2,181,903	5,741,132	5,299,611	2,269,404	4,620,404	6,715,404

STREET RESERVE FUND (311)



*Note: Revenues are shown exclusive of beginning balance
Expenditures are shown exclusive of fund balance*

STREET RESERVE FUND (311)

PROGRAM DESCRIPTION:

Fund 311, under the administration of the Engineering Department, provides for the planning, design and construction of improvements associated with the City of Poulsbo's transportation system.

The program includes construction of roads, traffic control devices, curbs, gutters, and sidewalks as well as roadway drainage improvements, and pavement restoration.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- The City is nearing completion of the Johnson Parkway construction project, which includes a roundabout and pedestrian tunnel for enhanced safety. As of October 2022, only the center of the roundabout work and retaining wall work remains. The artwork for the Roundabout Center Island is ready for installation. Final design for the Suquamish Tribe artwork has been received and will be installed on the wall entering the roundabout.
- Completed the Finn Hill Shared Use Path project.
- Advertised and awarded the construction contract for the Systemic Safety Improvements project. This project was completed in October 2022.

2023-2024 REVENUE SOURCES:

The Street Reserve Fund (311) derives most of its revenues from State Transportation Improvement Board (TIB) grant programs, Federal Surface Transportation Program (STP), and Safe Routes to School (SRTS) grant programs and operating transfers.

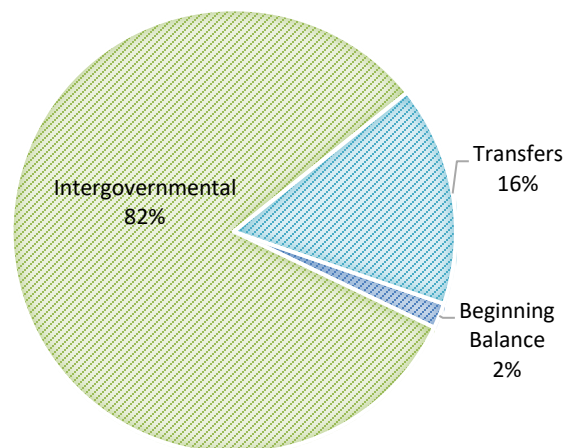
2023 Operating Transfers Into Fund 311

Fund 001	General Fund	\$	126,000
	To fund portions of capital transportation projects		
Fund 121	Real Estate Excise Tax (REET)		\$300,000
Fund 123	Traffic Impact Fees		\$125,000

2024 Operating Transfers Into Fund 311

Fund 001	General Fund	\$	126,000
	To fund portions of capital transportation projects		
Fund 121	Real Estate Excise Tax (REET)		\$400,000

**2023-2024
RESOURCES
STREET RESERVE FUND (311)
\$6,715,404**



2023-2024 PROGRAM PROJECTS and GOALS:**Noll Road Improvement Project Middle-North Segments**

Description: The project as a whole extends from SR305 & Johnson Way vicinity to Lincoln Rd along a new alignment as shown on the City Transportation Plan. This project will be implemented in several phases (segments). Construction will be divided into three or more phases – the South Segment, Middle Segment, and North Segment. The North Segment completes the connection between Mesford Rd and Lincoln Rd and will start construction in 2024. The Middle segment constructs the road from Storhoff Rd NE to Langaunet Rd and will complete construction in 2026. ROW acquisitions for the Middle and North segments began in 2022.

Council Goal: #3 - Transportation

Funding:	2023 Project Funding:	
	Federal Grant	\$ 875,000
	Impact Fees	\$ 125,000
	REET	\$ 300,000
	2023 Total	\$ 1,300,000
	2024 Project Funding:	
	Federal Grant	\$ 1,970,000
	State Grant	\$ 1,050,000
	REET	\$ 250,000
	2024 Total	\$ 3,270,000
	2023-2024 Total	\$ 4,570,000

3rd Avenue - (Moe to Hostmark)

Description: Currently this section of 3rd Avenue (Moe to Hostmark) does not have sidewalks and the road condition consists of poor subgrade. This project will install approximately 775-feet of sidewalks, curbs, gutters and parking strip. The project will be funded by STP/Federal grant and/or TIB/State grant \$600,000 and City Match \$120,000. STP grants are awarded every two years. TIB grants are awarded every year. The City has received many federal/state grants for similar street improvements on recent projects such as Viking Ave, Lincoln Road, Noll Road and Finn Hill Road.

Council Goal: #3 - Transportation

Funding:	2023 Project Funding:	
	Federal Grant	\$ 120,000
	Street Reserves	\$ 40,000
	2023 Total	\$ 160,000
	2024 Project Funding:	
	Federal Grant	\$ 600,000
	Street Reserves	\$ 100,000
	2024 Total	\$ 700,000
	2023-2024 Total	\$ 860,000

ADA Curb Ramp Upgrades

Description: This project includes various improvements to pedestrian facilities located within the City right of way necessary to bring these facilities into compliance with ADA standards. The ADA transition plan will be the basis for prioritizing projects.

Council Goal: #3 - Transportation

Funding:	2023 Project Funding:	
	State Grant	\$ 600,000
	Street Reserves	\$ -
	2023 Total	\$ 600,000
	2023-2024 Total	\$ 600,000

Front Street Restoration

Description: The project will be combined with the Water Replacement Project. Project will include raised crosswalks.

Council Goal: #3 - Transportation

Funding:	2024 Project Funding:	
	REET	\$ 150,000
	2024 Total	\$ 150,000
	2023-2024 Total	\$ 150,000

Liberty Bay Waterfront Trail

Description: This project continues the design and permitting process for a trail extending from American Legion Park north to existing trails in Fish Park and Nelson Park.

Council Goal: #4 - Natural Environment
#7 - Parks & Recreation and Open Space

Funding:	2024 Project Funding:	
	State Grant	\$ 300,000
	Street Reserves	\$ 30,000
	2024 Total	\$ 330,000
	2023-2024 Total	\$ 330,000

Transportation Capital Projects Progressing in 2023	Total Transportation Project Cost	2023 Expenditures
Noll Road Improvements North-Middle	11,870,000	1,300,000
3rd Avenue (Moe to Hostmark)	860,000	160,000
Liberty Bay Waterfront Trail	2,001,000	-
ADA Curb Ramp Upgrades	600,000	600,000
Total	15,331,000	2,060,000

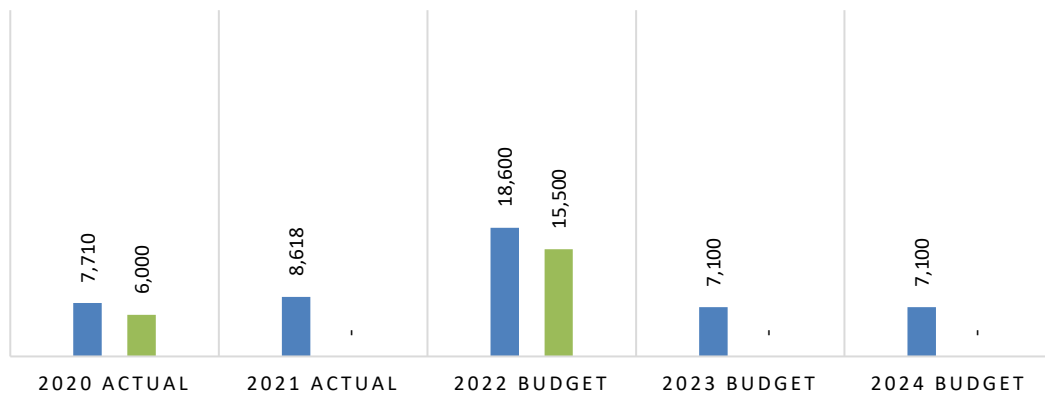
Transportation Capital Projects Progressing in 2024	Total Transportation Project Cost	2024 Expenditures
Noll Road Improvements North-Middle	11,870,000	3,270,000
3rd Avenue (Moe to Hostmark)	860,000	700,000
Liberty Bay Waterfront Trail	2,001,000	330,000
Front Street Restoration	2,050,000	150,000
Total	16,781,000	4,450,000

CEMETERY RESERVE FUND 314

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 314						
CEMETERY RESERVE						
RESOURCES						
BEGINNING BALANCE	31,229	32,940	41,558	44,658	51,758	44,658
INTERGOVERNMENTAL	-	-	15,500	-	-	-
CHARGE FOR SERVICES	1,600	8,600	3,000	7,000	7,000	14,000
MISCELLANEOUS	6,110	18	100	100	100	200
TOTAL RESOURCES	38,939	41,558	60,158	51,758	58,858	58,858
FUND 314						
CEMETERY RESERVE						
USES						
CAPITAL OUTLAY	6,000	-	15,500	-	-	-
FUND BALANCE	32,939	41,558	44,658	51,758	58,858	58,858
TOTAL USES	38,939	41,558	60,158	51,758	58,858	58,858

CEMETERY RESERVE FUND (314)

■ Revenues ■ Expenditures



Note: Revenues are shown exclusive of beginning balance

Expenditures are shown exclusive of fund balance

CEMETERY RESERVE FUND (314)

PROGRAM DESCRIPTION:

The City owns 5.1 acres of land known as the Poulsbo Cemetery, which dates back to 1900. The land is plotted for approximately 2,913 gravesite plots and 534 cremains sites.

This fund was established as a repository for receipts paid for cemetery gravesites. The funds may be used

for cemetery improvements. The fund is administered by the Public Works Department in conjunction with the City Clerk.

19 plots were sold between January and October 2022 (13 regular, 6 cremains) and a total of 22 plots were sold in 2021 (22 regular, 0 cremains). One plot was refunded and made available for purchase in 2021.

2021-2022 PROGRAM ACCOMPLISHMENTS:

Volunteer groups performed beautification efforts in 2022, and Wreaths Across America was celebrated in December of each year. A Historical Preservation Grant was obtained in 2022 for addition of new row markers, flagpole, and information boards.

2023-2024 REVENUE SOURCES:

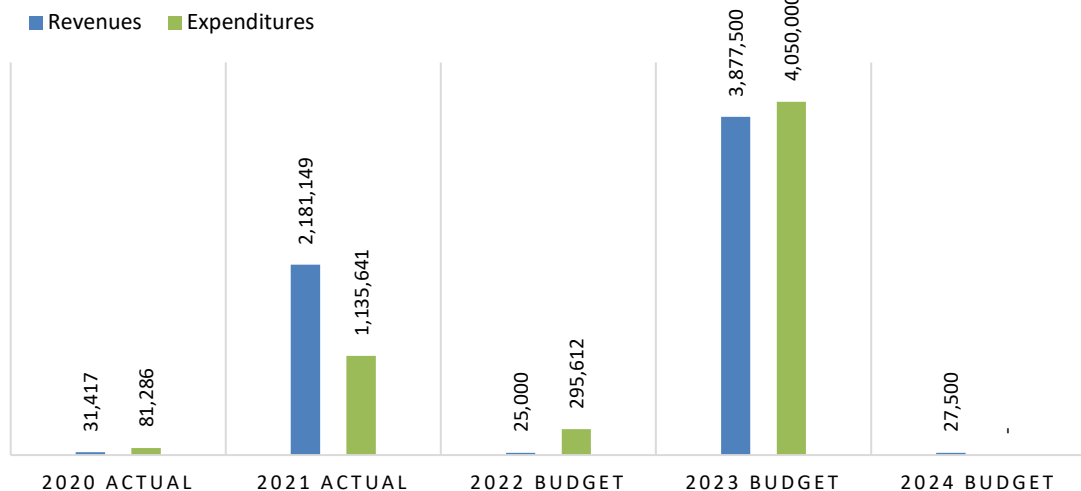
Revenue is derived from the sale of gravesites.

Cemetery Site Rates	
Cremains gravesite	\$200
Regular gravesite	\$400
Family lot (6 regular grave sites)	All sold
Block (24 regular grave sites)	All sold

FACILITIES FUND 331

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 331						
FACILITIES						
RESOURCES						
BEGINNING BALANCE	1,010,453	960,584	2,006,092	1,735,480	1,562,980	1,735,480
MISCELLANEOUS	6,417	(776)	-	2,500	2,500	5,000
OTHER FINANCING SOURCES	25,000	2,181,925	25,000	3,875,000	25,000	3,900,000
TOTAL RESOURCES	1,041,870	3,141,733	2,031,092	5,612,980	1,590,480	5,640,480
FUND 331						
FACILITIES						
USES						
CAPITAL OUTLAY	81,286	1,132,012	295,612	4,050,000	-	4,050,000
OTHER FINANCING USES	-	3,629	-	-	-	-
FUND BALANCE	960,584	2,006,092	1,735,480	1,562,980	1,590,480	1,590,480
TOTAL USES	1,041,870	3,141,733	2,031,092	5,612,980	1,590,480	5,640,480

FACILITIES FUND (331)



FACILITIES FUND (331)

PROGRAM DESCRIPTION:

This fund accounts for funds available for capital improvements to City buildings and facilities.

2023-2024 REVENUE SOURCES:

It is anticipated the next phase for the Public Works facility, including the shop, will be commencing in 2024. The project will require a debt issue for the construction of the facility. Revenue includes debt proceeds; sale of property proceeds and an annual transfer to build a fund balance for future capital replacement and

repairs.

2023-2024 EXPENDITURES:

Funds are allocated for the government's portion of the new phase of the Public Works facility in 2023.

2023 Expenditures

- Public Works Facility Phase 3 - \$3,850,000
- Raab Park Caretaker Residence - \$200,000

2024 Expenditures

- No expenditures planned

PROPRIETARY FUNDS:

ENTERPRISE FUNDS (400's)

These funds account for operations:

(a) that are normally financed and operated in a manner similar to a private business enterprise; where the intent of the governing body is that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges

or

(b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

PROPRIETARY FUNDS SUMMARY			
Fund	Fund Name	Description	Funding Source
401	Water	Provides water services	Funded by user charges and connection fees
403	Sewer	Provides sewer services	Funded by user charges and connection fees
404	Solid Waste	Provides garbage and recycling services	Funded by user charges
410	Storm Drain	Serves the City's storm drainage system	Funded by user charges and connection fees

2023					
Fund	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
401	Water Fund	\$ 5,623,065	\$ 3,444,716	\$ 3,000,860	\$ 6,066,921
403	Sewer Fund	\$ 9,957,829	\$ 6,301,626	\$ 9,321,114	\$ 6,938,341
404	Solid Waste Fund	\$ 1,658,877	\$ 3,385,247	\$ 3,569,644	\$ 1,474,480
410	Storm Drain Fund	\$ 1,886,942	\$ 2,332,827	\$ 2,476,379	\$ 1,743,390

2024					
Fund	Fund Name	Beginning Balance	Total Resources	Total Uses	Ending Balance
401	Water Fund	\$ 6,066,921	\$ 3,014,954	\$ 3,071,846	\$ 6,010,029
403	Sewer Fund	\$ 6,938,341	\$ 8,551,507	\$ 13,135,044	\$ 2,354,804
404	Solid Waste Fund	\$ 1,474,480	\$ 3,485,667	\$ 3,673,490	\$ 1,286,657
410	Storm Drain Fund	\$ 1,743,390	\$ 3,303,902	\$ 4,051,035	\$ 996,257

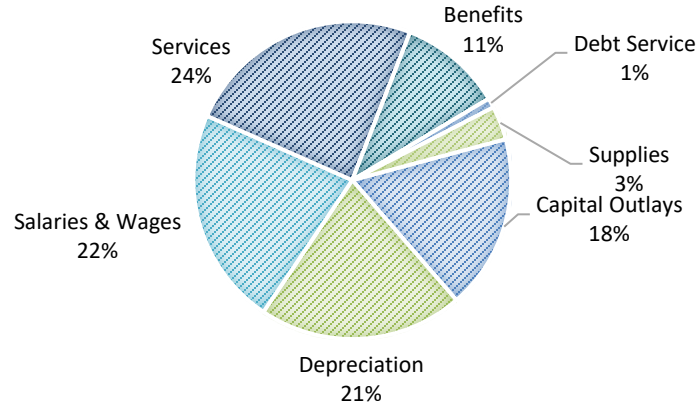
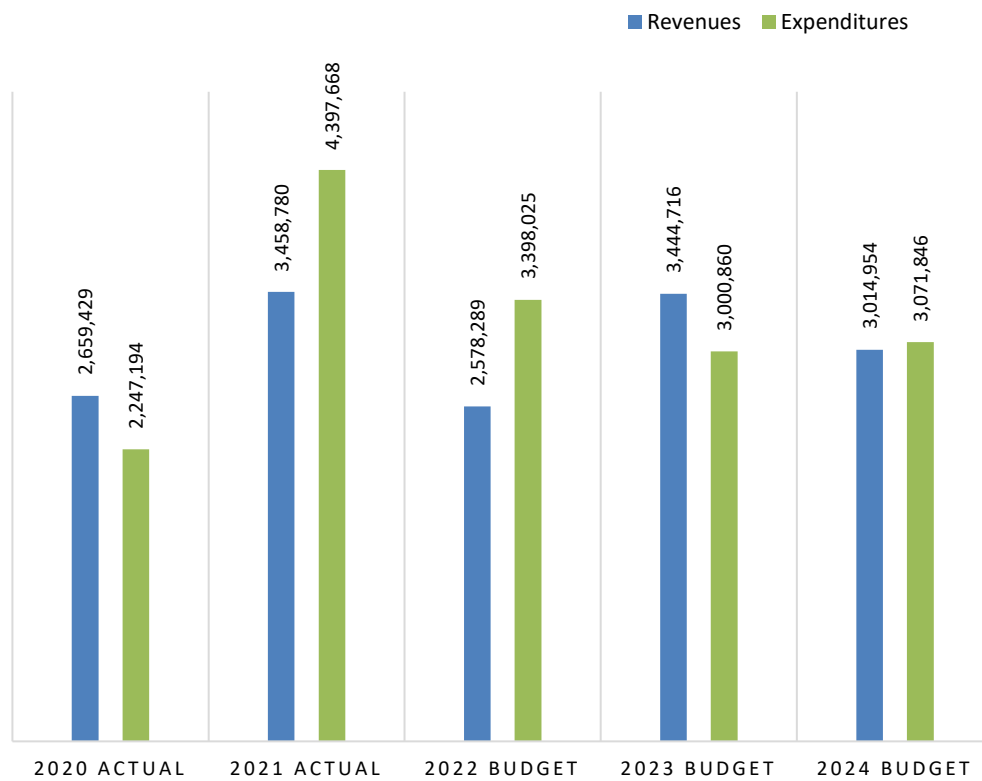
WATER FUND 401

Mission Statement:

To provide clean, pure drinking water to customers and protect health; to maintain the water distribution system, adding new lines and connections; to add new customers and provide proper pressure and clean water at all times.

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 401						
WATER UTILITY						
RESOURCES						
BEGINNING BALANCE	5,269,383	6,338,944	5,814,596	5,623,065	6,066,921	5,623,065
INTERGOVERNMENTAL	3,822	-	-	500,000	-	500,000
CHARGE FOR SERVICES	2,004,270	2,203,889	1,986,630	2,336,716	2,406,954	4,743,670
MISCELLANEOUS	187,197	110,331	130,760	140,000	140,000	280,000
PROPRIETARY OTHER INCOME	459,916	645,059	440,000	440,000	440,000	880,000
OTHER FINANCING SOURCES	4,224	499,502	20,899	28,000	28,000	56,000
TOTAL RESOURCES	7,928,812	9,797,724	8,392,885	9,067,781	9,081,875	12,082,735
FUND 401						
WATER UTILITY						
USES						
BAD DEBT EXPENSE	68	40	-	-	-	-
SALARIES & WAGES	591,235	616,799	642,874	666,362	681,093	1,347,455
BENEFITS	249,501	157,886	308,257	316,439	320,599	637,038
SUPPLIES	78,140	111,766	95,000	104,030	103,280	207,310
OTHER SERVICES & CHARGES	513,876	682,288	693,439	731,369	744,514	1,475,883
CAPITAL OUTLAY	139,953	2,281,312	1,000,000	520,000	560,000	1,080,000
DEBT SERVICE - PRINCIPAL	-	17,072	21,886	22,110	22,342	44,452
DEBT SERVICE - INTEREST	-	9,261	8,364	8,140	7,608	15,748
DEPRECIATION EXPENSE	627,421	521,243	628,205	632,410	632,410	1,264,820
PRIOR PERIOD ADJUSTMENT	47,000	-	-	-	-	-
FUND BALANCE	5,724,796	5,400,057	4,994,860	6,066,921	6,010,029	6,010,029
TOTAL USES	7,971,990	9,797,725	8,392,885	9,067,781	9,081,875	12,082,735

*Beginning Balance adjusted for non-cash capital depreciation expense

WATER FUND 2023-2024 USES**WATER FUND (2020-2024)**

WATER DEPARTMENT WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Active Water Services (includes Residential, Irrigation, Commercial & Multi-Family)	4,010	4,088	4,200	4,250	4,300
Miles of Water Mains maintained	71	73	75	76	77
# of Active Meters Read per month	4,213	4,290	4,300	4,450	4,500
# of Hydrants maintained and exercised	655	710	725	740	750

WATER FUND (401)**PROGRAM DESCRIPTION:**

The Water program is part of an enterprise fund providing for the delivery of domestic water supplies to the citizens of the City of Poulsbo and the surrounding community.

The City of Poulsbo currently provides service to approximately 4,100 residential, irrigation, and commercial water accounts located primarily within the city limits of Poulsbo. The water system consists of a supply, treatment, storage, and distribution system.

Water Supply: Water supply is derived from six groundwater wells; two located in the Big Valley area (Big Valley Well's 1 & 2), two in the Lincoln Road area (Lincoln Well's 1 & 2), the Bus Barn Artesian Well and the Westside Well. The wells have a combined capacity of approximately 2,255 gallons per minute. Additionally, the city maintains an intertie with the Kitsap County Public Utility District # 1 for water supply to Olhava Zone.

Water Treatment: The City provides for treatment and disinfection of its water supplies. Sources of water supplies are treated utilizing sodium hypochlorite to insure proper disinfections pursuant to State Health Department Standards. Additionally, the city adds fluoride to its water supplies at the sources as an additional health benefit. The city water supply is tested daily by city staff. Sampling and laboratory testing is conducted monthly pursuant to the requirements of the Federal Safe Drinking Water Act to insure the protection of the public health and the safety of the community. Water sampling and testing includes coliform, lead and copper, volatile and synthetic organic chemicals (VOC's and SOC's), chlorine residuals, radio- nuclides and disinfection by-products. In mid-2018 the Lincoln Iron and Manganese Treatment Plant was finished and put into production. The water department operates the plant which filters over 155 million

gallons per year. In 2022 the Westside Well Iron and Manganese treatment plant was brought online and put into production.

Storage and Distribution System: The distribution system consists of ten (10) storage facilities located in various service zones having a total combined capacity of 4.2 million gallons of water, six (6) water pump stations and appurtenances, together with a water distribution system consisting of 71 miles of pipe ranging in size from 2 inches to 12 inches in diameter. The water department also maintains and operates 9 Pressure Reducing Stations.

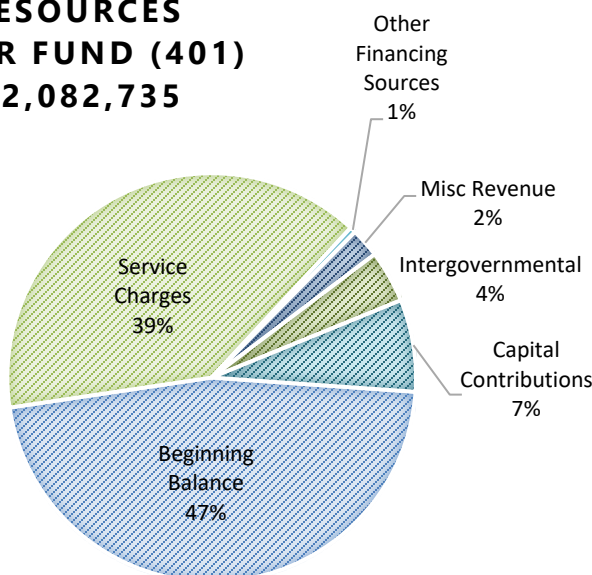
STAFFING LEVEL:

The Water program is staffed with 5.97 fulltime equivalents (FTE's) providing for the administration, operation, maintenance, and repair of the system. Included is a portion of the Civil Engineer position (0.30 FTE). Public Works staffing (5.42 FTE) is under the supervision of the Utilities Foreman. An Office Clerk was added in 2023. The position funding is split among the four utilities, increasing the water FTE by 0.25.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Conducted biannual water main flushing program
- Complied with state mandated water quality monitoring and testing requirements, including coliform, phase I, II & V contaminants, lead & copper monitoring
- Updated and distributed annual Consumer Confidence Report for water system performance for the previous year
- Read 4,000 water distribution system service meters per month
- Responded to hundreds of customer questions, concerns, and requests
- Currently tracking over 800 backflow assemblies for effectiveness and compliance
- Provided inspections and water quality testing for all new water main construction on our system
- Extensive hydrant maintenance program which included replacing or repairing fire hydrants
- Total gallons of water pumped between August 2020 and July 2022: Over 746 million gallons
- Completed over 2,000 unscheduled meter reads, leak checks and turn-off's/turn-on's (work orders) with

2023-2024 RESOURCES WATER FUND (401) \$12,082,735



Finance Department. An average of over 85 work orders a month.

- Completed over 1,900 utility locates and markings from August 2020 to June 2022, an average of 83 each month
- Continued city-wide program to exercise water valves
- Completed Westside Well Iron and Manganese Treatment Plant in early 2022.
- Conducted over 400 Regulated Water Quality Tests.
- Began Mesford and Swanson PRV Replacement Project

2023-2024 REVENUE SOURCES:

Users support the water utility; revenue is generally derived from three sources: 1) monthly service charges, 2) system connection fees, and 3) miscellaneous revenues to include investment interest

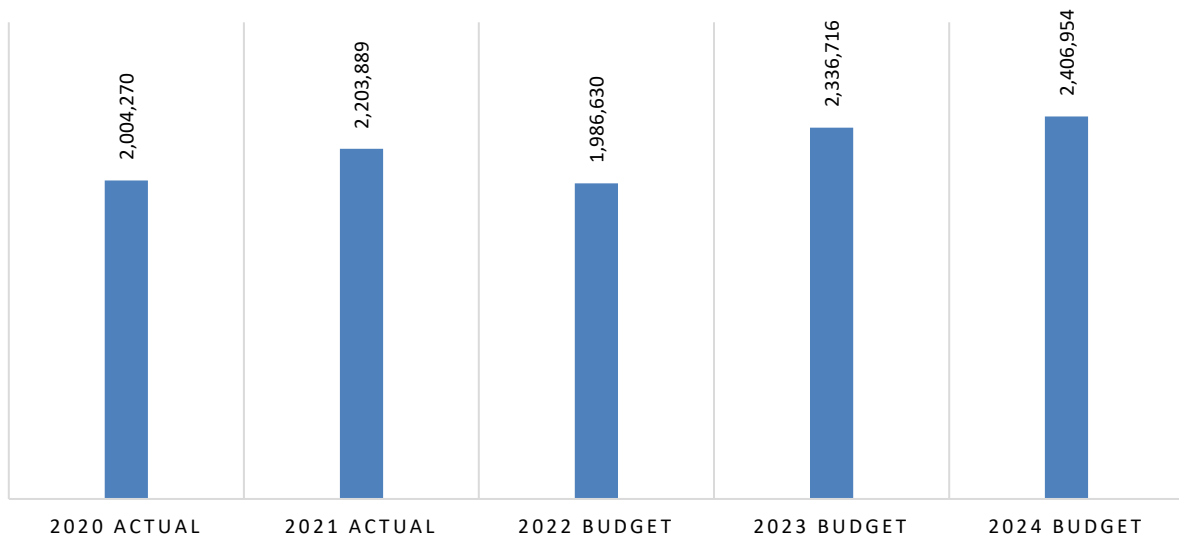
and charges associated with special work requests for customers, and cell tower leases. The majority of water revenue comes from monthly service charges. The summer months, June through October, have different consumption rates. Larger usage during these months will have a higher consumption rate. This will more accurately charge the users of the system and promote conservation during the summer months.

2023 Monthly Residential Water Rate Structure

	Inside City	Outside City
Base Rate	\$ 17.96	\$ 26.93
<i>plus consumption per 100 cf</i>		
November through May		
0 and over	\$ 2.51	\$ 3.20
June through October		
0 - 1,000	\$ 2.51	\$ 4.67
1,001 and over	\$ 3.92	\$ 4.67

*2024 rates will not be available until June 2023

WATER SERVICE CHARGE REVENUE (2020 - 2024)



2023-2024 EXPENDITURES:

Operation and Maintenance:

The year 2023-2024 operation and maintenance program will be a continuation of the 2021-2022 program and will include the operation, maintenance, and repair of the utility's existing water system infrastructure

to include water supply, storage, and distribution systems. Additional duties associated with operations will include water monitoring and testing, compliance with regulatory reporting requirements and implementation of the water comprehensive planning requirements.

Capital Improvements:

The capital improvement program for 2023-2024 includes the following projects and equipment purchases:

2023

3rd Ave Water	500,000
Noll Road Water	20,000
2023 Total:	\$ 520,000

2024

Front Street Main Replacement	500,000
Noll Road Water	60,000
2024 Total:	\$ 560,000

2023-2024 Total	\$ 1,080,000
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Debt Service:

2023 Debt Service expenses for Water are estimated to be approximately \$30,250

2024 Debt Service expenses for Water are estimated to be approximately \$29,950

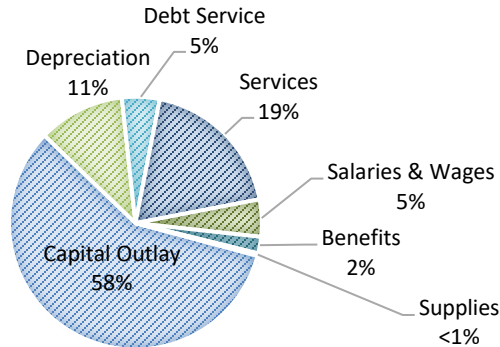
DEBT SERVICE - WATER			
2023			
Public Works Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 22,110	\$ 7,840	\$ 431,049	2040
2024			
Public Works Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 22,342	\$ 7,608	\$ 408,707	2040

SEWER FUND 403

Mission Statement:

The Mission of the Wastewater Department is to provide the citizens of Poulsbo and the surrounding community with quality domestic wastewater service in concert with federal, state and local regulatory requirements together with associated responsibilities including the planning, design and expansion of the utility in support of the short and long-term goals of the City and the maintenance, replacement and upgrade of utility infrastructure.

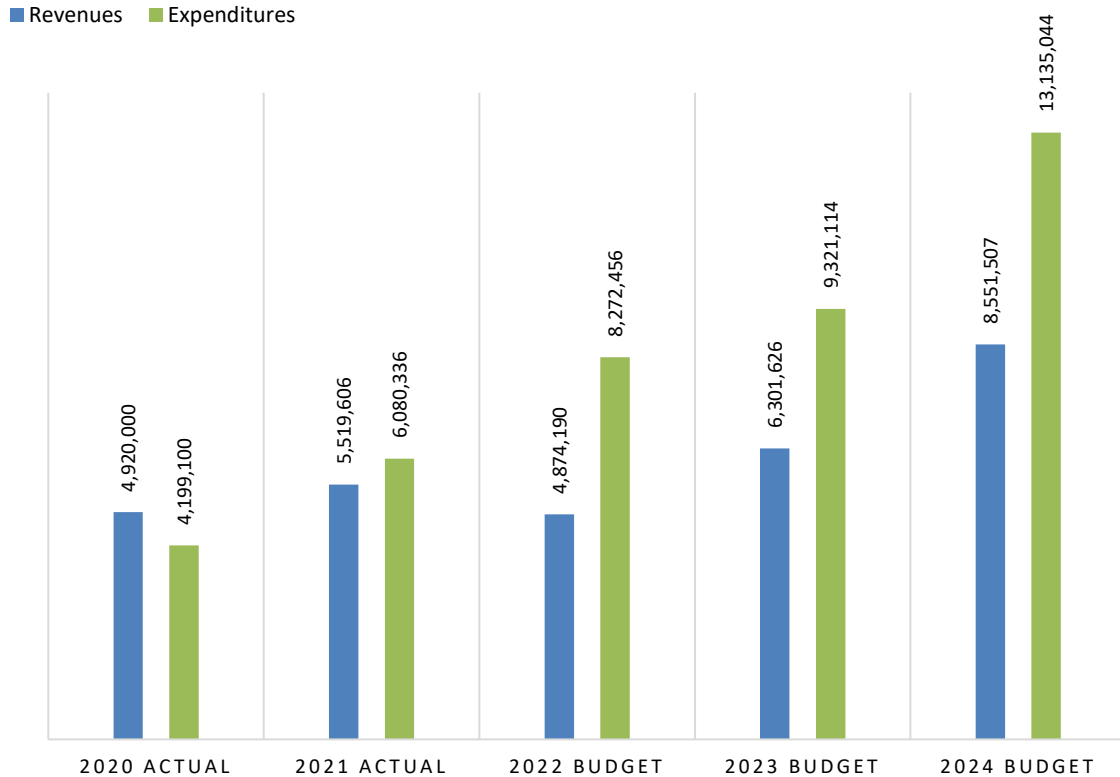
SEWER FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 403						
SEWER UTILITY						
RESOURCES						
BEGINNING BALANCE	9,591,129	11,226,655	12,057,414	9,957,829	6,938,341	9,957,829
INTERGOVERNMENTAL	2,268	-	-	300,000	-	300,000
CHARGE FOR SERVICES	4,336,434	4,442,162	4,390,890	4,999,476	5,149,357	10,148,833
MISCELLANEOUS	165,760	(5,414)	73,300	75,500	75,500	151,000
GO BOND PROCEEDS	-	-	-	-	2,400,000	2,400,000
PROPRIETARY OTHER INCOME	411,581	583,835	400,000	900,000	900,000	1,800,000
OTHER FINANCING SOURCES	3,957	499,023	10,000	26,650	26,650	53,300
TOTAL RESOURCES	14,511,129	16,746,261	16,931,604	16,259,455	15,489,848	24,810,962
FUND 403						
SEWER UTILITY						
USES						
BAD DEBT EXPENSE	-	98	-	-	-	-
SALARIES & WAGES	468,278	458,781	510,692	531,171	536,366	1,067,537
BENEFITS	187,654	111,966	235,402	238,915	236,999	475,914
SUPPLIES	45,460	32,205	24,700	35,325	34,605	69,930
OTHER SERVICES & CHARGES	1,419,517	1,841,866	2,013,449	2,159,461	2,081,655	4,241,116
CAPITAL OUTLAY	351,813	1,919,174	3,650,581	4,592,040	8,442,609	13,034,649
DEBT SERVICE - PRINCIPAL	235,000	262,072	276,887	292,110	302,342	594,452
DEBT SERVICE - INTEREST	247,943	245,412	262,064	248,490	240,158	488,648
DEPRECIATION EXPENSE	1,243,434	1,208,761	1,298,681	1,223,602	1,260,310	2,483,912
FUND BALANCE	10,309,761	10,665,925	8,659,148	6,938,341	2,354,803	2,354,804
TOTAL USES	14,508,861	16,746,261	16,931,604	16,259,455	15,489,847	24,810,962

*Beginning Balance adjusted for non-cash capital depreciation expense

SEWER FUND (2020-2024)



SEWER DEPARTMENT WORKLOAD MEASURES

Type of Measure	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Active Sewer Services	4,020	4,100	4,200	4,300
# of Pumping Stations Maintained	9	9	9	9
Miles of Sewer Lines Maintained	58	58	59	61

SEWER FUND (403)

PROGRAM DESCRIPTION:

The Sewer program is part of an enterprise fund providing for the collection and treatment of wastewater for the citizens of the City of Poulsbo and the surrounding community.

The City of Poulsbo currently provides service to approximately 3,928 residential and commercial sewer customers located primarily within the City limits of Poulsbo. The wastewater system consists of a collection and transmission system.

Collection System: The collection system consists of approximately 51 miles of gravity system main, providing collection of wastewater from the drainage basins located throughout the City.

Transmission and Conveyance System: The transmission and conveyance system is comprised of 9 wastewater lift stations, 6 miles of force main, connecting the City of Poulsbo's System with the Kitsap County Wastewater Treatment Plant.

Wastewater Treatment: The City contracts with the Kitsap County Department of Public Works for treatment of its wastewater. Wastewater is received by the County from the City at the County's Johnson Way Metering Station located at Johnson Way and State Highway 305.

STAFFING LEVEL:

The Sewer program is staffed with 3.78 FTE's providing for the administration, operation, maintenance, and repair of the system. Including Civil Engineer (0.30 FTE). Public Works staffing, 3.23 FTE is under the supervision of the Utilities Foreman. An Office Clerk was added in 2023. The position funding is split among the four utilities, increasing the sewer FTE by 0.25.

2021-2022 PROGRAM ACCOMPLISHMENTS:

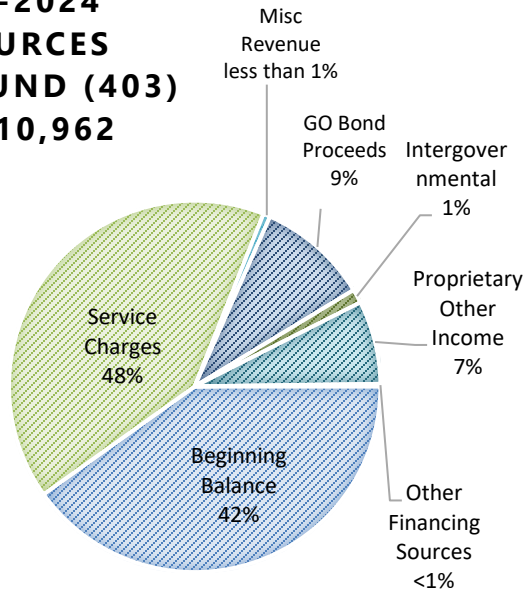
- Continued pre-design activities associated with wastewater improvements to expand the capacity of the wastewater system
- Cleaned and maintained 9 lift stations (including: cleaning floats, changing filters, cleaning wet wells of grease, floats, flapper valves, seals and impellers as needed)
- Conducted dye and smoke tests as required
- Monitored flows daily to wastewater treatment facility
- Jetted problem areas as needed
- Continued manhole inventory
- Completed over 1,900 utility locates and markings from August 2020 to June 2022, an average of 83 each month
- Reduced inflow and infiltration where possible through the installation of rain stopper inserts, manhole repairs, and trenchless technology repairs (pipe patch system)
- Ongoing video inspection program of all Public-owned Sewer mains and laterals.
- Ongoing telemetry system to support a more efficient monitoring and notification system via remote access creating a quicker response time.
- Continued lift station improvements via the Pump Station Safety Improvement Program
- Continued Inflow and Infiltration Program Study to identify and rectify problem areas
- Completed draft Sewer Comprehensive Plan
- Began design of the Johnson to Norum sewer replacement project
- Negotiated new agreement with Kitsap County Treatment Plant for purchase of increase capacity

2023-2024 REVENUE SOURCES:

Users support the wastewater utility and revenue is generally derived from three sources: 1) monthly service charges, 2) system connection fees, and 3) miscellaneous revenues to include investment interest and charges associated with special work requests for customers. The majority comes from monthly service charges. The summer months, June through October, charge consumption based on an average water usage during the seven previous months. The rate takes into consideration increased summer usage for watering which does not produce more wastewater.

A change effective in 2023 is the collection of connection fees on behalf of the County. The City will collect and retain the full connection fee, incorporating the County's portion. This results in a much higher revenue source and related excise tax payment due to those collections.

**2023-2024
RESOURCES
SEWER FUND (403)
\$24,810,962**



**2023 Monthly Residential
Sewer Rate Structure**

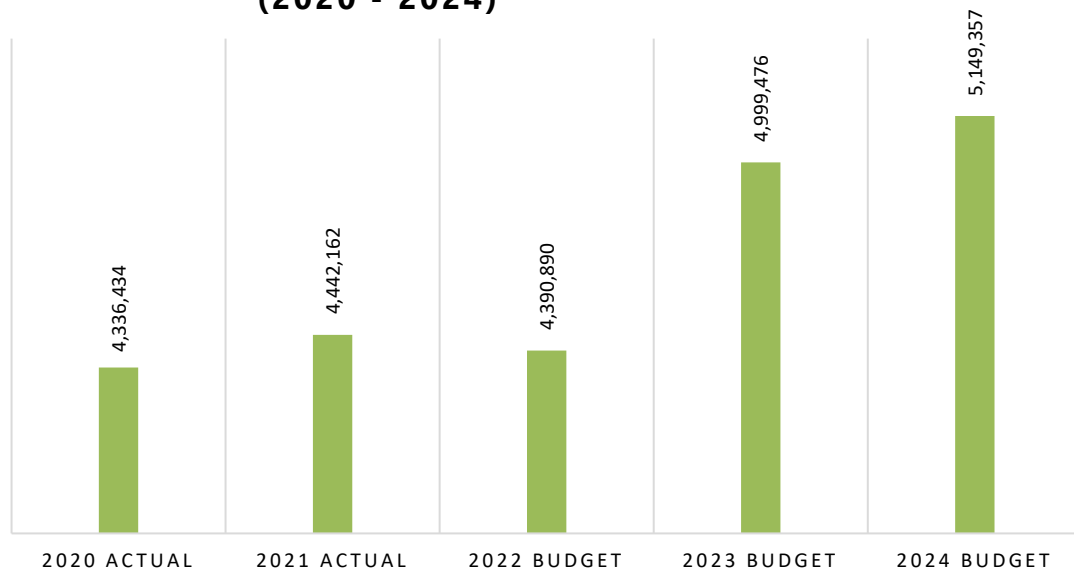
	Inside City	Outside City
Base Rate	\$ 62.87	\$ 93.79
<i>Base charge includes 400 cf of water flow</i>		
November through May		
401 and over	\$ 8.25	\$ 12.29
June through October**		
401 and over	\$ 8.25	\$ 12.29

Seasonal Averaging for months of June - Oct:

Cubic feet consumption calculated on the average water flow of the previous seven months for each account individually

2024 rates will not be available until June 2023

**SEWER SERVICE CHARGE REVENUE
(2020 - 2024)**



2023-2024 EXPENDITURES:**Operation and Maintenance:**

The 2023-2024 operation and maintenance program will be a continuation of the 2021-2022 program and will include the operation, maintenance, and repair of existing utility system infrastructure to include wastewater collection system, pump stations and conveyance facilities.

Capital Improvements:

The City's sewage is processed by the County through an interlocal agreement. The City maintains ownership of capacity with the County, which also results in a City share of the capital improvements in order to maintain ownership of the capacity. Several projects identified for capital funding can be attributed to the agreement. The capital improvement program for 2023-2024 includes the following projects and capital purchases.

2023

3rd Ave Sewer	300,000
Alasund Pump Station Connection	500,000
Kitsap Co Bangor/Keyport Forcemain	903,581
Kitsap Co Diffuser Replacement	171,259
Kitsap Co Sewer Utility Facility Plan	135,000
Kitsap Co Solid Facilities Upgrade	500,000
Kitsap Co Solids & Liquids Haul Upgrad	1,600,000
Kitsap Co SCADA System Upgrades	67,200
Lindvig Pump Station Redundent	500,000

2023 Total: **\$ 4,677,040**

2024

Kitsap Co Keyport Forcemain Replace	955,659
Kitsap Co HVAC Upgrades	350,000
Kitsap Co Lemolo Shore Pipeline	4,100,000
Kitsap Co Nutrient Process Upgrade	79,150
Kitsap Co Solids & Liquids Haul Upgrade	2,658,800
Kitsap Co SCADA System Upgrades	179,000
Noll Road Sewer Improvements	70,000

2024 Total: **\$ 8,392,609**

Debt Service:

2023 Debt Service expenses for Sewer are estimated to be approximately \$540,600

2024 Debt Service expenses for Sewer are estimated to be approximately \$542,500

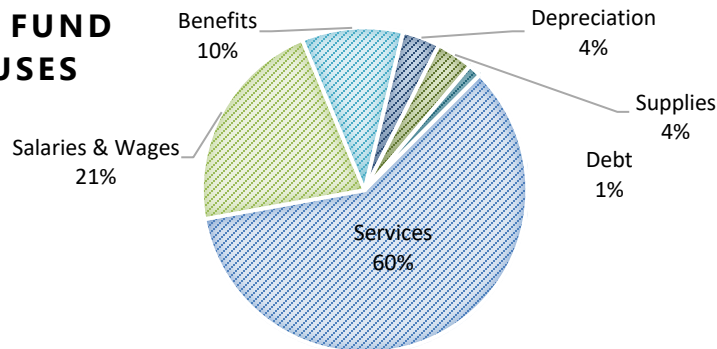
DEBT SERVICE - SEWER			
2023			
Payments for 2018 Sewer Revenue Bond			
Principal	Interest	Ending Balance	Payoff Year
\$ 270,000	\$ 240,650	\$ 5,640,000	2038
Payments for 2021 PW Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 22,110	\$ 7,840	\$ 431,049	2040
2024			
Payments for 2018 Sewer Revenue Bond			
Principal	Interest	Ending Balance	Payoff Year
\$ 280,000	\$ 232,550	\$ 5,360,000	2038
Payments for 2021 PW Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 22,342	\$ 7,608	\$ 408,707	2040

SOLID WASTE FUND 404

Mission Statement:

The Mission of the Solid Waste Department is to provide the citizens of Poulsbo and the surrounding community refuse and recycling services in concert with federal, state, and local regulatory requirements.

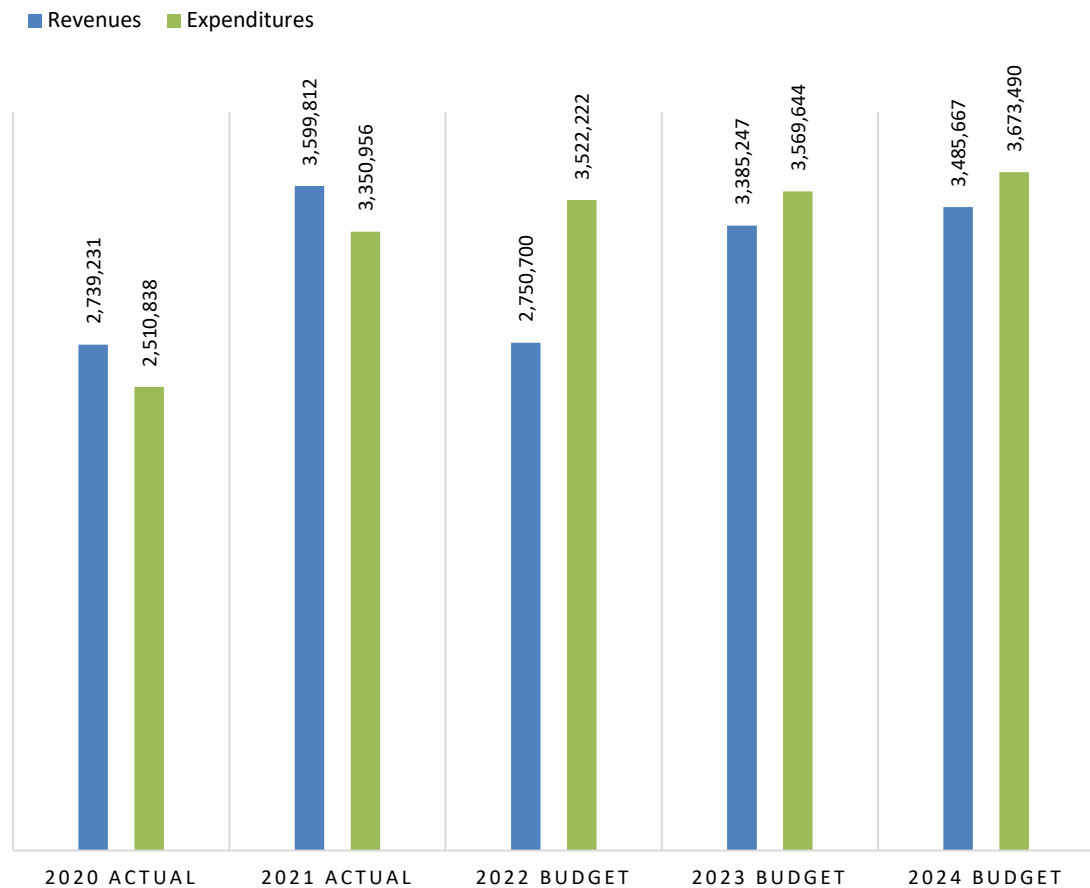
SOLID WASTE FUND 2023-2024 USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 404						
SOLID WASTE UTILITY						
RESOURCES						
BEGINNING BALANCE	1,755,600	2,077,602	2,303,629	1,658,877	1,474,480	1,658,877
INTERGOVERNMENTAL	7,721	-	-	-	-	-
CHARGES FOR SERVICES	2,704,144	2,818,557	2,720,000	3,347,337	3,447,757	6,795,094
MISCELLANEOUS	3,985	893	10,700	10,700	10,700	21,400
OTHER FINANCING SOURCES	23,382	780,362	20,000	27,210	27,210	54,420
TOTAL RESOURCES	4,494,831	5,677,414	5,054,329	5,044,124	4,960,147	8,529,791
FUND 404						
SOLID WASTE UTILITY						
USES						
BAD DEBT EXPENSE	2,426	530	-	-	-	-
SALARIES & WAGES	633,939	644,421	827,283	774,731	789,836	1,564,567
BENEFITS	275,289	218,573	400,319	362,014	367,304	729,318
SUPPLIES	88,583	181,001	63,000	131,400	133,460	264,860
OTHER SERVICES & CHARGES	1,373,121	1,477,081	1,569,326	2,119,514	2,200,906	4,320,420
CAPITAL OUTLAY	15,618	655,022	488,159	-	-	-
DEPRECIATION EXPENSE	121,862	132,949	126,770	134,920	134,920	269,840
DEBT SERVICE - PRINCIPAL	-	26,828	34,393	34,744	35,108	69,852
DEBT SERVICE - INTEREST	-	14,552	12,972	12,321	11,956	24,277
FUND BALANCE	1,976,272	2,326,457	1,532,107	1,474,480	1,286,657	1,286,657
TOTAL USES	4,487,110	5,677,413	5,054,329	5,044,124	4,960,147	8,529,791

*Beginning Balance adjusted for non-cash capital depreciation expense

SOLID WASTE FUND (2020-2024)



SOLID WASTE DEPARTMENT WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
# of Residential Accounts	3672	3,636	3,811	4,000	4,100
# of Multi-Family Garbage Units*	1181	1,219	1,254	1,284	1,302
# of Commercial Accounts	337	346	348	350	352
Tons of Waste to Landfill	6340	6,783	7,000	7,250	7,500
# of Clean-up Dumpsters Provided	300	277	285	295	305

*Includes Poulsbo Mobile Home Park, it is listed as one (1) account and has 76 units

SOLID WASTE FUND (404)

PROGRAM DESCRIPTION:

The Solid Waste program is an enterprise fund providing for the collection and disposal of solid waste for the citizens and businesses of the City of Poulsbo. The program works in conjunction with the Kitsap County Solid and Hazardous Waste Management Plan which is renewed every 5 years.

The City of Poulsbo provides both residential and commercial solid waste collection and disposal services to approximately 3,811 residential, 348 commercial utility customers located within the City limits of Poulsbo. The solid waste program also includes a curbside recycling program.

Residential Service: Residential services include the weekly pickup of containers ranging in size from 20 gallons to 64 gallons.

Commercial Service: Services includes 20-gallon, 32-gallon, and 64-gallon containers together with dumpsters ranging in size from two yards to eight yards. Customers are referred to Bainbridge Disposal for receptacles greater than eight yards.

Solid waste is collected on a weekly basis in the residential areas of the community and on a more frequent basis in the commercial areas of the City subject to the property owner's disposal requirements.

Solid Waste Disposal: Solid waste is transported and disposed of at the Olympic View Transfer Station (OVTS) located in South Kitsap adjacent to the Port of Bremerton Industrial Park off State Highway 3. A long-haul truck and containers were purchased to consolidate waste removal and provide collection truck preservation.

Recycling Program: The City has an established recycling program in accordance with the Solid Waste Act of 1989. The fee for recycling is included in the customer's monthly service charge rate.

In 2021, the City renewed a contract with Bainbridge Disposal to provide curbside recycling services as well as collection of cardboard, yard waste, and refuse from oversized dumpsters.

Bainbridge Disposal has a single stream curb side recycling program. 64-gallon containers are delivered to City residents. All recyclable items can be co-mingled into the containers. Recycling is picked up every other week on the same scheduled day as the customers' garbage.

STAFFING LEVEL:

The Solid Waste program is staffed with 6.12 fulltime equivalents (FTE's) providing for the collection and disposal of refuse and solid waste and .87 FTE covering Mechanics and Forman. Staffing is under the supervision of the Public Works Superintendent. An Office Clerk was added in 2023. The position funding is split among the four utilities, increasing the solid waste FTE by 0.25.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Continued the City of Poulsbo's "Keep the City Clean Program", a program which offers residents of the City to annually obtain a one-yard dumpster to encourage residents to keep the city clean and dispose of unneeded and unwanted trash
- A new Solid Waste truck was added in 2022.
- Continued cleanup and mowing of old landfill.

- Uninterrupted weekly service to customers
- Utilizing the transfer station for transfer of refuse into long haul containers
- Captured commercial extra garbage charges.
- Continued the repair and refurbishment of dumpsters
- Purchase of enough residential cans for the near future

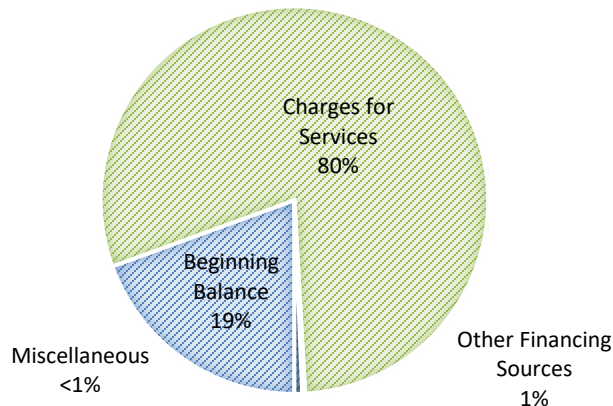
2023-2024 WORK PLAN:

- Continuation of exceptional level of service and customer service for our residents and businesses
- Rate Study to be done in 2023.
- Due to increased population, current solid waste routes will be assessed, and implementation of more efficient routes enacted.

2023-2024 REVENUE SOURCES:

The solid waste utility is supported by its users and revenue is generally derived from service charges, the majority of revenue comes from monthly services charges which include but are not limited to 1) service charges for scheduled residential and regular commercial garbage collection, and 2) miscellaneous charges for residential dumpster rentals 3) miscellaneous charges for additional commercial overages.

**2023-2024
RESOURCES
SOLID WASTE FUND (404)
\$8,529,791**

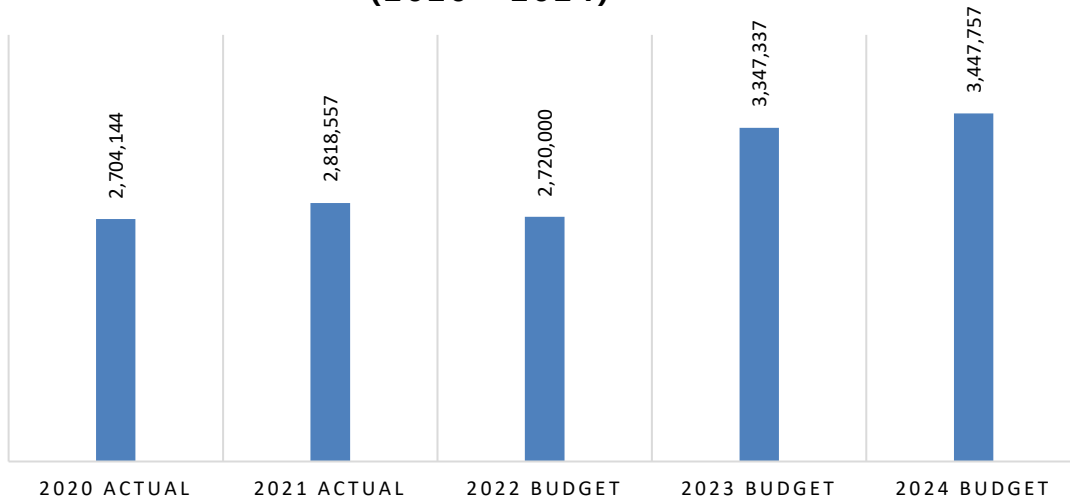


Solid Waste Can Size Options			
64 Gal	32 Gal	20 Gal	
\$ 52.55	\$ 30.87	\$ 26.86	

2022 Residential Customer Can Count

Can Size	# of Cans			
	1	2	3	4
64 Gallon	1,066	36	2	-
32 Gallon	2,062	32	-	1
20 Gallon	374	5	1	-
10 Gallon	80	-	-	-

SOLID WASTE SERVICE CHARGE REVENUE (2020 - 2024)



DEBT SERVICE - SOLID WASTE			
2023			
Public Works Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 34,744	\$ 12,321	\$ 677,362	2040
2024			
Public Works Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 35,108	\$ 11,956	\$ 642,254	2040

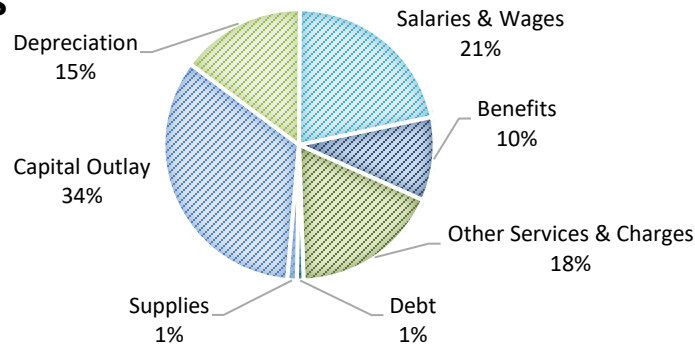
STORM DRAIN FUND 410

Mission Statement:

Provide for the proper development, management, maintenance, replacement, and improvement of the City's stormwater system in an efficient and cost-effective manner that considers the needs for protection of public health and safety, private property, water quality and the natural environment, and economic development while conforming to Federal, State, and local regulatory requirements and considering the short and long-term goals of the City.

STORM DRAIN FUND 2023-2024

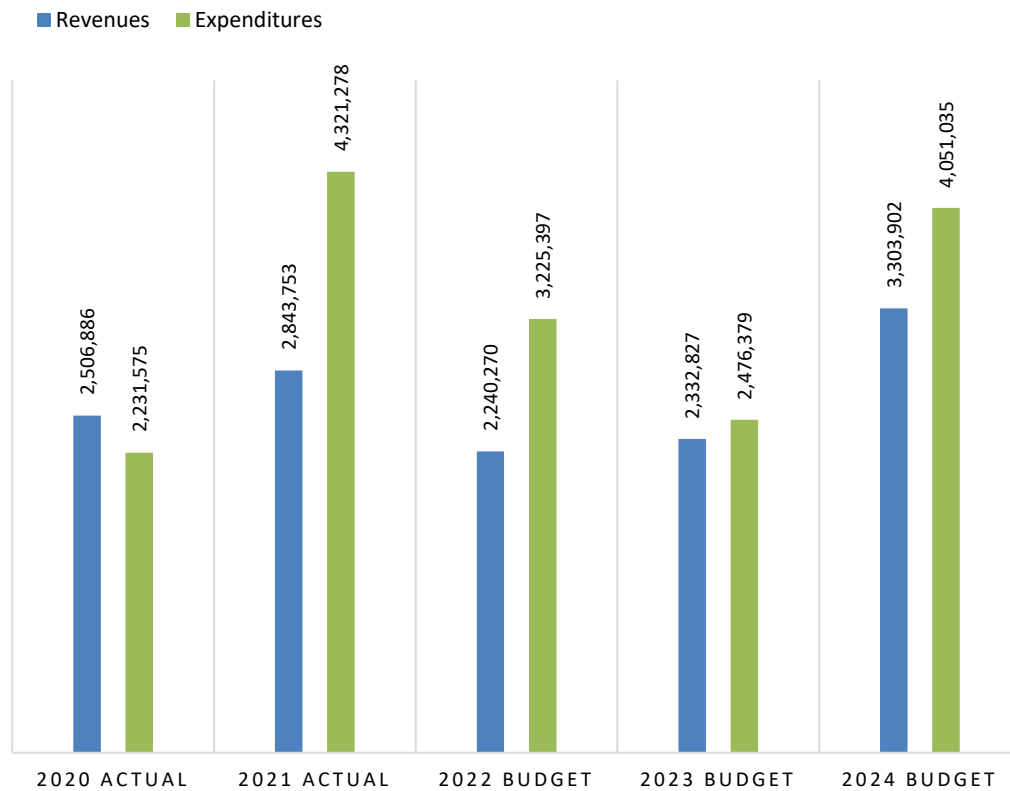
USES



ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Budget
FUND 410						
STORM DRAIN UTILITY						
RESOURCES						
BEGINNING BALANCE	2,798,739	3,479,288	2,341,149	1,886,942	1,743,390	1,886,942
INTERGOVERNMENTAL	478,708	356,739	173,899	-	906,250	906,250
CHARGE FOR SERVICE	1,852,520	1,899,751	1,875,223	2,160,827	2,225,652	4,386,479
FINES & FORFEITURES	3,908	6,894	7,800	13,000	13,000	26,000
MISCELLANEOUS	34,220	1,199	33,348	9,000	9,000	18,000
PROPRIETARY OTHER INCOME	137,529	157,356	150,000	150,000	150,000	300,000
OTHER FINANCING SOURCES	-	421,814	-	-	-	-
TOTAL RESOURCES	5,305,625	6,323,041	4,581,419	4,219,769	5,047,292	7,523,671
FUND 410						
STORM DRAIN UTILITY						
USES						
BAD DEBT EXPENSE	1,155	209	-	-	-	-
SALARIES & WAGES	647,599	734,663	680,418	695,360	714,375	1,409,735
BENEFITS	246,302	156,227	321,436	322,762	327,717	650,479
SUPPLIES	25,739	34,280	36,949	37,570	36,820	74,390
OTHER SERVICES & CHARGES	343,090	484,033	461,909	592,971	568,157	1,161,128
CAPITAL OUTLAY	517,665	2,411,898	1,167,793	315,000	1,891,250	2,206,250
DEPRECIATION EXPENSE	450,025	477,398	530,920	487,045	487,045	974,090
DEBT SERVICE - PRINCIPAL	-	14,633	18,760	18,951	19,150	38,101
DEBT SERVICE - INTEREST	-	7,938	7,212	6,720	6,521	13,241
FUND BALANCE	3,117,793	2,001,763	1,356,022	1,743,390	996,256	996,257
TOTAL USES	5,349,368	6,323,041	4,581,419	4,219,769	5,047,291	7,523,671

*Beginning Balance adjusted for non-cash capital depreciation expense

STORM DRAIN FUND (2020-2024)



STORM DRAIN DEPARTMENT WORKLOAD MEASURES

Type of Measure	2020 Actual	2021 Actual	2022 Projected	2023 Projected	2024 Projected
Treatment:					
bioswales, bio-infiltration, concentrators, tree boxes	120	130	230	240	250
Flow Control:					
ponds, vaults, tanks	62	65	66	69	72
Flow Control:					
orifice structure (Type 2 catch basin/manhole)	68	72	75	79	83
Conveyance:					
catch basins, inlets, pipes (quantities are based on a percentage of the total number of catch basins to be visited over the term specified in the permit)		4,600	5,084	5,500	6,000
Pipe:					
miles of pipe maintained	70	71	72	72	72

STORM DRAIN FUND (410)

PROGRAM DESCRIPTION:

The Storm Drain program is an enterprise fund providing for the management of storm and surface water runoff for the citizens of the City of Poulsbo. The program also reflects the requirements of the NPDES (National Pollutant Discharge Elimination System) permit issued to the City by the Washington State Department of Ecology.

Collection System: The collection system, consisting of approximately 72 miles of collection system mains, 4 miles of open drainage ditches, and over 4,800 catch basins, provides for the collection and conveyance of storm and surface water runoff.

Flow Control and Treatment Systems: Water quantity and quality are managed with the operation and maintenance of more than 50 detention and treatment facilities.

STAFFING LEVEL:

The Storm Drain program is staffed with 6.18 full-time equivalents (FTE's). Operation, maintenance, and repair are provided by 4.93 FTEs, which includes a stormwater quality technician. NPDES (National Pollutant Discharge Elimination System) permit coordination is provided by one 1.0 FTE. An Office Clerk was added in 2023. The position funding is split among the four utilities, increasing the storm drain FTE by 0.25.

Operations, maintenance and repair staff are supervised by the Public Works Superintendent. NPDES and Engineering staff are supervised by the City Engineer.

2021-2022 PROGRAM ACCOMPLISHMENTS:

- Inspected storm drainage facilities
- Maintained and cleaned stormwater conveyance, flow control, and treatment facilities such as pipes, detention facilities, catch basins, debris barriers, oil separators, bioswales, bio retention cells, Filterra™ tree boxes, and concentrators
- Vegetation control at retention and detention ponds
- On-going development, expansion, refinement, revision, and implementation of programs and procedures for NPDES Permit requirements for public education and outreach, public involvement, illicit discharges, runoff control, operations and maintenance, and Total Maximum Daily Load (TMDL). Some of the activities include:
 - The Backyard Pet Waste program and Mutt Mitt program
 - Illicit discharge detection and elimination (IDDE) investigations and education
 - The private drainage facility inspection and maintenance program
 - Development and maintenance of stormwater system maps based on a GIS (Geographic Information System) system.
 - Completed study for the Liberty Bay Tributaries Fecal Coliform TMDL Implementation Plan.
 - Low Impact Development code analysis and updates
 - Stormwater Management code update
 - Water quality monitoring in support of IDDE program and TMDL Plan implementation
- Continued implementation of the Storm Water Comprehensive Plan
- Completion of three Ecology funded design projects
- Development of the NPDES Source Control Program and code updates

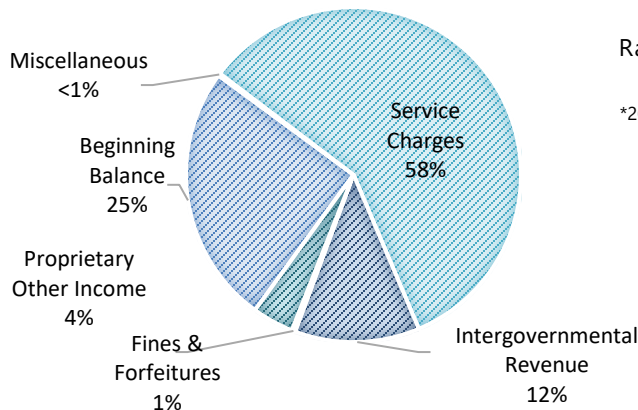
2023-2024 REVENUE SOURCES:

The storm drain utility is supported by its users and revenue is generally derived from service charges, which include: 1) monthly service charges, and 2) building permit connection charges. The majority of revenue comes from monthly service charges.

The 2023 and 2024 rates for residential and commercial customers are assessed per impervious surface units (ISU). One ISU is equivalent to 3,000 square feet of impervious surface.

The Comprehensive Plan for stormwater was updated and rates increased to take into account NPDES permit-related requirements. Requirements continue to be monitored and updated to ensure compliance.

**2023-2024
RESOURCES
STORM DRAIN FUND (410)
\$7,523,671**

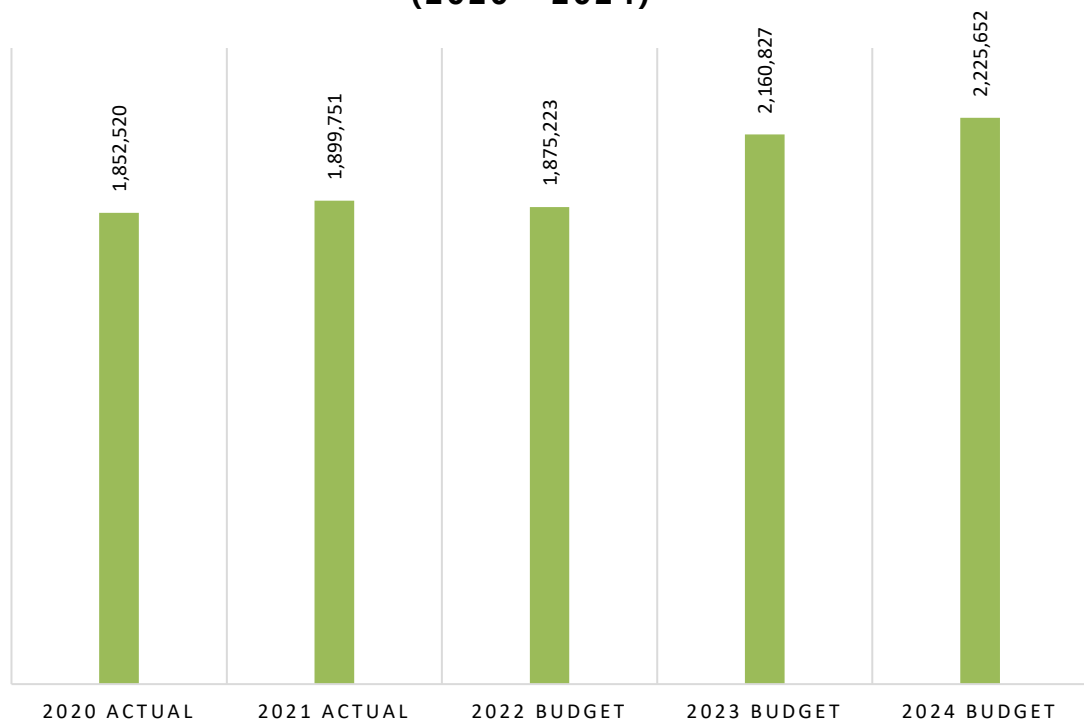


**2023 Monthly Residential
Stormwater Rate Structure**

	Inside City Limits Only	
Rate	\$	20.88

*2024 Rates will not be available until June 2023

**STORM DRAIN SERVICE CHARGE REVENUE
(2020 - 2024)**



2023-2024 EXPENDITURES:**Operation and Maintenance:**

The year 2023-2024 operation and maintenance program will be a continuation of the 2021-2022 program. The program will include the operation, maintenance and repair of the utilities existing storm water system infrastructure to include storm drain collection systems and conveyance facilities to reduce flooding and protect water quality pursuant to the City of Poulsbo's Stormwater Comprehensive Plan, adopted stormwater management manuals, and NPDES permit.

NPDES Permit Compliance:

Permit compliance includes activities that address the following elements: public education, outreach, and involvement; illicit discharge detection and elimination; construction & post construction runoff control, operations and maintenance and TMDL compliance.

Capital Improvements:

The capital improvement program for year 2023-2024 include the following projects:

2023

3rd Ave Storm	200,000
Forest Rock Hills Outfall	10,000
Glen Haven Storm Drain Replacement	90,000
High School Ball Field Storm	10,000
Liberty Road Outfall	5,000

2023 Total:	\$ 315,000
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2024

8th Ave Culvert Replacement	100,000
American Legion Outfall	10,000
Dogfish Creet Retrofit	500,000
Forest Rock Hills Outfall	65,000
High School Ball Field Storm	190,000
Liberty Road Outfall	45,000
Noll Road Basin Direct Discharge	100,000
Poulsbo Creek Outfall	250,000
West Poulsbo Waterfront Park	631,250

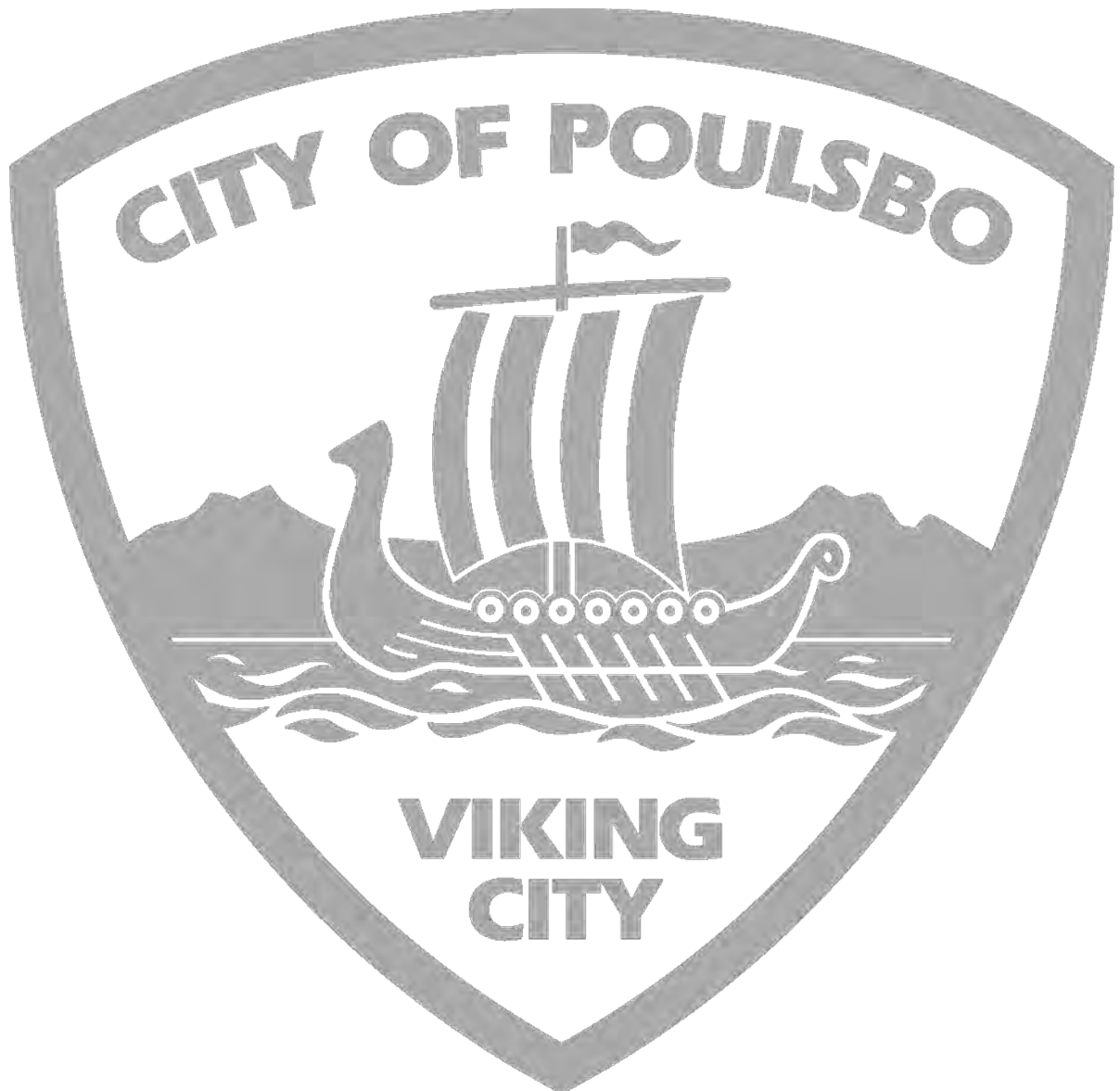
2024 Total:	\$ 1,891,250
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Debt Service:

2023 Debt Service expenses are anticipated to be \$25,671.

2024 Debt Service expenses are anticipated to be \$25,671.

DEBT SERVICE - STORM DRAIN			
2023			
Public Works Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 18,951	\$ 6,720	\$ 369,470	2040
2024			
Public Works Facility			
Principal	Interest	Ending Balance	Payoff Year
\$ 19,150	\$ 6,521	\$ 350,320	2040



2023 - 2024 BASELINE ADJUSTMENT REQUESTS SUMMARY

Department / Description	2023 COST			2024 COST			Priority Rank by Dept	PG#	On-Going	Funding Source	Approved Funding	
	REGULATORY	NON-DISCRETIONARY	OTHER	REGULATORY	NON-DISCRETIONARY	OTHER					2023	2024
CLERKS												
Travel	-	-	2,600	-	-	-	1	8-3	Yes	General Fund - 001	2,600	2,600
Training	-	-	2,000	-	-	-	2	8-4	Yes	General Fund - 001	2,000	2,000
Dues and Subscriptions	-	-	225	-	-	-	3	8-5	Yes	General Fund - 001	225	225
TOTAL CLERKS	\$ -	\$ -	\$ 4,825	\$ -	\$ -	\$ -					\$ 4,825	\$ 4,825
LEGISLATIVE												
Travel	-	-	7,395	-	-	-	1	8-6	Yes	General Fund - 001	3,698	3,698
Training	-	-	6,615	-	-	-	2	8-7	Yes	General Fund - 001	3,308	3,308
TOTAL LEGISLATIVE	\$ -	\$ -	\$ 14,010	\$ -	\$ -	\$ -					\$ 7,006	\$ 7,006
EXECUTIVE												
Miscellaneous	-	-	3,500	-	-	-	1	8-8	Yes	General Fund - 001	-	-
TOTAL EXECUTIVE	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -					\$ -	\$ -
BUILDING												
ICC Code Book Update	-	2,500	-	-	-	-	1	8-9	No	General Fund - 001	2,500	-
Operating Expenses	-	-	1,200	-	-	-	2	8-10	Yes	General Fund - 001	WAIT	WAIT
TOTAL BUILDING	\$ -	\$ 2,500	\$ 1,200	\$ -	\$ -	\$ -					\$ 2,500	\$ -
ENGINEERING												
Casual Labor	-	-	11,700	-	-	-	1	8-11	Yes	General Fund - 001	5,850	5,850
Operating Expenses	-	-	2,492	-	-	-	2	8-12	Yes	General Fund - 001	1,246	1,246
TOTAL ENGINEERING	\$ -	\$ -	\$ 14,192	\$ -	\$ -	\$ -					\$ 7,096	\$ 7,096
WELLNESS												
Citywide Wellness Program	-	-	2,000	-	-	-	1	8-13	Yes	General Fund - 001	2,000	2,000
TOTAL WELLNESS	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -					\$ 2,000	\$ 2,000
PLANNING												
Senior Planner Promotion	-	-	7,114	-	-	-	1	8-14	Yes	General Fund - 001	7,114	9,943
Overtime	2,300	-	-	-	-	-	2	8-15	Yes	General Fund - 001	1,150	1,150
Advertising	-	-	1,200	-	-	-	3	8-16	Yes	General Fund - 001	-	-
Travel	-	-	2,000	-	-	-	4	8-17	Yes	General Fund - 001	1,000	1,000
Communications	-	-	500	-	-	-	5	8-18	Yes	General Fund - 001	500	500
Small Tools	-	-	1,100	-	-	-	6	8-19	Yes	General Fund - 001	-	-
Uniform	-	-	400	-	-	-	7	8-20	Yes	General Fund - 001	-	-
TOTAL PLANNING	\$ 2,300	\$ -	\$ 12,314	\$ -	\$ -	\$ -					\$ 9,764	\$ 12,593
POLICE												
Tasers and Camera Subscriptions	-	-	-	-	28,000	-	Contractual	8-21	Yes	General Fund - 001	-	28,000
Reclassification of Police Clerk to Police Admin Specialist	-	-	6,000	-	-	-	1	8-22	Yes	General Fund - 001	-	-
Dues and Subscriptions	-	-	7,500	-	-	-	2	8-23	Yes	General Fund - 001	-	-
Marine 6 Upgrades	-	-	12,000	-	-	-	1	8-24	No	Police Restricted - 191	12,000	-
TOTAL POLICE	\$ -	\$ -	\$ 25,500	\$ -	\$ 28,000	\$ -					\$ 12,000	\$ 28,000
PARKS AND RECREATION												
Admin - Utility Services	-	10,000	-	-	-	-	1	8-25	Yes	General Fund - 001	10,000	10,000
Taxes and Operating Expenses	2,500	-	-	-	-	-	2	8-26	Yes	General Fund - 001	2,500	2,500
Admin - Miscellaneous	-	-	7,000	-	-	-	3	8-27	Yes	General Fund - 001	7,000	7,000
Communication	-	1,000	-	-	-	-	4	8-28	Yes	General Fund - 001	1,000	1,000
Admin - Overtime	-	-	1,170	-	-	-	5	8-29	Yes	General Fund - 001	-	-
Admin - Maintenance Supplies	-	-	300	-	-	-	6	8-30	Yes	General Fund - 001	-	-
TOTAL PARKS AND RECREATION	\$ 2,500	\$ 11,000	\$ 8,470	\$ -	\$ -	\$ -					\$ 20,500	\$ 20,500
PUBLIC WORKS												
Mechanic Shop	-	11,525	-	-	-	-	1	8-31	Yes	General Fund - 001	11,525	11,525
Central Services - Janitorial/Building Maintenance	-	13,250	-	-	-	-	2	8-32	Yes	General Fund - 001	13,250	13,250
Parks - Seasonal Employees/Supplies/Fuel	-	38,250	-	-	-	-	3	8-33	Yes	General Fund - 001	10,000	10,000
Streets - Seasonal Employees/Supplies/Fuel	-	87,150	-	-	-	-	1	8-34	Yes	City Street Fund - 101	25,000	25,000
Water - Seasonal Employees/Supplies/Fuel	-	22,010	-	-	-	-	1	8-35	Yes	Water Fund - 401	4,600	4,600
Sewer - Seasonal Employees/Supplies/Fuel	-	22,510	-	-	-	-	1	8-36	Yes	Sewer Fund - 403	5,100	5,100
Solid Waste - Seasonal Employees/Supplies/Fuel	-	67,020	-	-	-	-	1	8-37	Yes	Solid Waste Fund - 404	66,000	66,000
Storm Drain - Seasonal Employees/Supplies/Fuel	-	47,322	-	-	-	-	1	8-38	Yes	Storm Drain Fund - 410	5,850	5,850
TOTAL PUBLIC WORKS	\$ -	\$ 309,037	\$ -	\$ -	\$ -	\$ -					\$ 141,325	\$ 141,325

Summary Totals	Requested Total					
	2023			2024		
	REGULATORY	NON-DISCRETIONARY	OTHER	REGULATORY	NON-DISCRETIONARY	OTHER
Grand Total General Fund (001)	4,800	76,525	74,011	-	28,000	-
Grand Total City Street Fund (101)	-	87,150	-	-	-	-
Grand Total Police Restricted Fund (191)	-	-	12,000	-	-	-
Grand Total Water Fund (401)	-	22,010	-	-	-	-
Grand Total Sewer Fund (403)	-	22,510	-	-	-	-
Grand Total Solid Waste Fund (404)	-	67,020	-	-	-	-
Grand Total Storm Drain Fund (410)	-	47,322	-	-	-	-
TOTAL ALL FUNDS	\$ 4,800	\$ 322,537	\$ 86,011	\$ -	\$ 28,000	\$ -

Approved Funding	
2023	2024
88,466	116,795
25,000	25,000
12,000	-
4,600	4,600
5,100	5,100
66,000	66,000
5,850	5,850
\$ 207,016	\$ 223,345



CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Clerks Office

Request Title: Increased Travel Budget

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

The cost of paying for travel to trainings has increased with inflation costs to gas, hotel rooms, and food. The department is requesting an increase to allow for staff to attend two trainings per year. With current budget, we can only afford one training per employee per year.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input checked="" type="checkbox"/></div> </div>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	2,600
Capital	
Total	\$ 2,600

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	2,600
Capital	
Total	\$ 2,600

Opportunities:

The provides the ability to staff to continue to learn new ways of providing service to the public, and keeps them up-to-date on changing legislation and case law.

Alternatives:

Funding:

General fund.

Organization/Account: 001-143-000-514-21 50000430

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Clerks Office

Request Title: Increased Training Budget

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

The cost of paying for trainings have increased with inflation costs. The department is requesting an increase to allow for staff to attend two trainings per year. With current budget, we can only afford one training per employee per year.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	2,000
Capital	
Total	\$ 2,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	2,000
Capital	
Total	\$ 2,000

Opportunities:

The provides the ability to staff to continue to learn new ways of providing service to the public, and keeps them up-to-date on changing legislation and case law.

Alternatives:

Funding:

General fund.

Organization/Account: 001-143-000-514-21 50000492

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Clerks Office

Request Title: Increased Dues & Subscriptions

Responds to Council Goal: 11 Customer Service **Department Priority:** 3

Description of Request:

After comparing budget to actual dollars spent for dues and subscription, with having three employees in the department we have been over budget every year, and were over budget even with just two employees.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input checked="" type="checkbox"/></div> </div>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	225
Capital	
Total	\$ 225

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	225
Capital	
Total	\$ 225

Opportunities:

The provides the ability to staff to continue to belong to organizations that provide networking, credentialing, and reduced cost training opportunities.

Alternatives:

Funding:

General fund.

Organization/Account: 001-143-000-514-21 50000491

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Legislative

Request Title: Increased Travel Budget

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

The cost of paying for travel to trainings has increased with inflation costs to gas, hotel rooms, and food. The city council is requesting an increase to allow for councilmember to attend two trainings per year. With current budget, they can only afford one training per councilmember per year. The Finance/Admin Committee recommended doubling the current budget.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	7,395
Capital	
Total	\$ 7,395

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	7,395
Capital	
Total	\$ 7,395

Opportunities:

This provides the ability for councilmembers to continue to learn new ways of providing service to the public, and keeps them up-to-date on changing legislation and case law.

Alternatives:

Funding:

General fund.

Organization/Account: 001-110-000-511-60 50000430

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																																		
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																																		
Department:	Legislative																																	
Request Title:	Increased Training Budget																																	
Responds to Council Goal:	11 Customer Service	Department Priority:	2																															
Description of Request:																																		
<p>The cost of paying for trainings have increased with inflation costs. The city council is requesting an increase to allow for councilmembers to attend two trainings per year. With current budget, they can only afford one training per councilmember per year. The Finance/Admin Committee recommended doubling the current budget.</p>																																		
Cost associated with this request is: <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="radio"/> Regulatory</div> <div style="text-align: center;"><input type="radio"/> Non-Discretionary</div> <div style="text-align: center;"><input checked="" type="radio"/> Other</div> </div>																																		
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Frequency:																																		
One-Time <input type="checkbox"/>																																		
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Benefits																																		
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Opportunities:																																		
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Alternatives:																																		
Funding:																																		
General fund.																																		
Organization/Account: 001-110-000-511-60 50000492																																		

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Executive

Request Title: Increased Miscellaneous Budget

Responds to Council Goal: 2 Community Character **Department Priority:** 1

Description of Request:

The Mayor's Miscellaneous Budget was decreased due to the pandemic and she is asking to have it re-instated to \$10,000.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	3,500
Capital	
Total	\$ 3,500

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	3,500
Capital	
Total	\$ 3,500

Opportunities:

It provides the Mayor the ability approve non-budget items or unexpected charges, often times related to community projects, without having to request a budget amendment.

Alternatives:

Funding:

General fund.

Organization/Account: 001-130-000-513-10 50000490

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																	
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																	
Department:	Building																
Request Title:	ICC Code Book Update																
Responds to Council Goal:	11 Customer Service	Department Priority:	1														
Description of Request:																	
ICC adopts new building codes every 3 years. Building is required to purchase new code books in order to have the current codes in their library. This is a one time expense to bring the Building department into compliance.																	
Cost associated with this request is: <input type="radio"/> Regulatory <input type="radio"/> Non-Discretionary <input checked="" type="radio"/> Other																	
Frequency: <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> One-Time <input checked="" type="checkbox"/> </div> <div style="border: 1px solid black; padding: 2px;"> Continuous <input type="checkbox"/> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 2px;">2023 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">Wages</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Benefits</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Supplies</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Other</td><td style="padding: 2px; text-align: right;">2,500</td></tr> <tr><td style="padding: 2px;">Capital</td><td style="padding: 2px;"></td></tr> <tr> <td style="padding: 2px;">Total</td> <td style="padding: 2px; text-align: right;">\$ 2,500</td> </tr> </tbody> </table>			2023 Cost:		Wages		Benefits		Supplies		Other	2,500	Capital		Total	\$ 2,500
2023 Cost:																	
Wages																	
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Other	2,500																
Capital																	
Total	\$ 2,500																
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2024 Cost:																	
Wages																	
Benefits																	
Supplies																	
Other																	
Capital																	
Total	\$ 0																
Opportunities:																	
The Building Department is required to purchase the code updates for the new ICC adopted building codes. This update occurs every 3 years.																	
Alternatives:																	
Required by WAC.																	
Funding:																	
General Fund																	
Organization/Account:																	
001-540-000-558-50 50000491																	

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																				
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																				
Department:	Building																			
Request Title:	Operating Expenses Increase																			
Responds to Council Goal:	11 Customer Service	Department Priority:	2																	
Description of Request:																				
Building is requesting an increase to our operating expenses to keep pace with the increasing costs of supplies, fuel and services.																				
Cost associated with this request is: <input type="radio"/> Regulatory <input type="radio"/> Non-Discretionary <input checked="" type="radio"/> Other																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="padding: 2px;">Frequency:</th></tr> <tr> <td style="text-align: center; padding: 2px;">One-Time <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center; padding: 2px;">Continuous <input checked="" type="checkbox"/></td> </tr> </table>	Frequency:	One-Time <input type="checkbox"/>	Continuous <input checked="" type="checkbox"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="padding: 2px;">2023 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">Wages</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Benefits</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Supplies</td><td style="text-align: right; padding: 2px;">1,200</td></tr> <tr><td style="padding: 2px;">Other</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Capital</td><td style="padding: 2px;"></td></tr> <tr> <td style="padding: 2px;">Total</td> <td style="text-align: right; padding: 2px;">\$ 1,200</td> </tr> </tbody> </table>			2023 Cost:		Wages		Benefits		Supplies	1,200	Other		Capital		Total	\$ 1,200
Frequency:																				
One-Time <input type="checkbox"/>																				
Continuous <input checked="" type="checkbox"/>																				
2023 Cost:																				
Wages																				
Benefits																				
Supplies	1,200																			
Other																				
Capital																				
Total	\$ 1,200																			
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2024 Cost:																				
Wages																				
Benefits																				
Supplies	1,200																			
Other																				
Capital																				
Total	\$ 1,200																			
Opportunities:																				
As the costs of goods and services have significantly increased over the past 2 year budget cycle, it has been necessary to postpone purchases in order to absorb the high cost of items - particularly fuel and copier related costs.																				
Alternatives:																				
Funding:																				
Organization/Account:																				

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																				
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																				
Department:																				
Request Title:																				
Responds to Council Goal:	5 Capital Facilities	Department Priority:																		
Description of Request:																				
Cost associated with this request is: <div style="display: flex; justify-content: space-around; width: 100%;"> Regulatory Non-Discretionary Other </div>																				
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Frequency:																				
One-Time																				
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Benefits																				
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Capital																				
Total	\$																			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center; padding: 2px;">2024 Cost:</th> </tr> <tr><td style="width: 60%; padding: 2px;">Wages</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Benefits</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Supplies</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Other</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Capital</td><td style="padding: 2px;"></td></tr> <tr> <td style="text-align: right; padding: 2px;">Total</td> <td style="padding: 2px;">\$</td> </tr> </table>			2024 Cost:		Wages		Benefits		Supplies		Other		Capital		Total	\$			
2024 Cost:																				
Wages																				
Benefits																				
Supplies																				
Other																				
Capital																				
Total	\$																			
Opportunities:																				
Alternatives:																				
Funding:																				
Organization/Account:																				

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Engineering

Request Title: Operating Expenses Increase

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

Engineering is requesting an increase to our operating expenses to keep pace with the increasing costs of supplies, fuel and services. Engineering is requesting a 10.5% increase to its current operations budget of \$23,733.00 - not including professional services. This increase will be allocated among various expense accounts.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	828
Other	1,664
Capital	
Total	\$ 2,492

2024 Cost:	
Wages	
Benefits	
Supplies	828
Other	1,664
Capital	
Total	\$ 2,492

Opportunities:

As the costs of goods and services have significantly increased over the past 2 year budget cycle, it has been necessary to postpone purchases and staff training in order to absorb the high cost of items - particularly fuel and copier related costs. Software subscription costs have increased each year and additional subscription for productivity tools necessary for staff.

Alternatives:

No increase would result in a reduction of resources due to increased costs.

Funding:

General Fund

Organization/Account: 00154000054310 multiple

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																														
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																														
Department:	Parks and Recreation/Finance																													
Request Title:	Wellness Committee																													
Responds to Council Goal:	2 Community Character	Department Priority:	1																											
Description of Request:																														
Increase the budget for the Wellness Committee \$2,000 per year, ongoing. This increase supports operating expenses to keep pace with inflation; namely the rising cost of food, services, and supplies.																														
Cost associated with this request is: <input type="radio"/> Regulatory <input checked="" type="radio"/> Non-Discretionary <input type="radio"/> Other																														
Frequency: <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> One-Time <input type="checkbox"/> </div> <div style="border: 1px solid black; padding: 5px;"> Continuous <input checked="" type="checkbox"/> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 5px;">2023 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Wages</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Benefits</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Supplies</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Other</td><td style="padding: 5px; text-align: right;">2,000</td></tr> <tr><td style="padding: 5px;">Capital</td><td style="padding: 5px;"></td></tr> <tr> <td style="padding: 5px;">Total</td> <td style="padding: 5px; text-align: right;">\$ 2,000</td> </tr> </tbody> </table>	2023 Cost:		Wages		Benefits		Supplies		Other	2,000	Capital		Total	\$ 2,000	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 5px;">2024 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Wages</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Benefits</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Supplies</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Other</td><td style="padding: 5px; text-align: right;">2,000</td></tr> <tr><td style="padding: 5px;">Capital</td><td style="padding: 5px;"></td></tr> <tr> <td style="padding: 5px;">Total</td> <td style="padding: 5px; text-align: right;">\$ 2,000</td> </tr> </tbody> </table>	2024 Cost:		Wages		Benefits		Supplies		Other	2,000	Capital		Total	\$ 2,000
2023 Cost:																														
Wages																														
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Supplies																														
Other	2,000																													
Capital																														
Total	\$ 2,000																													
2024 Cost:																														
Wages																														
Benefits																														
Supplies																														
Other	2,000																													
Capital																														
Total	\$ 2,000																													
Opportunities:																														
Preserve employee's wellbeing, morale, attendance, productivity, and engagement at the City.																														
Alternatives:																														
Reduce annual activities of the Wellness Committee to the summer picnic and holiday luncheon, or cancel the summer picnic and/or holiday luncheon.																														
Funding:																														
General fund.																														
Organization/Account:																														
001 740 000 517 90 50000490																														

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Title Change for Edie

Responds to Council Goal: 1 Land Use

Department Priority: 1

Description of Request:

Promote Edie from an Associate Planner to a Senior Planner. Edie would be the Senior Planner of current planning functions, while Nikole Coleman serve as Senior Planner of Long Range functions.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	7,114
Benefits	
Supplies	
Other	
Capital	
Total	\$ 7,114

2024 Cost:	
Wages	9,943
Benefits	
Supplies	
Other	
Capital	
Total	\$ 9,943

Opportunities:

Edie has served the City of Poulsbo for 26 years. In the planning profession, after six years, planners typically transition from an association (Planner II) to senior planner (Planner III). Edie performs advanced level professional work in current planning and reviews complex land use applications and site plans.

Alternatives:

Maintain Edie as an Associate Planner.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Overtime

Responds to Council Goal: 1 Land Use **Department Priority:** 2

Description of Request:

Due to the need for regular night meeting attendance (planning commission and council), and the high volume of work, the department has averaged 100 hours of overtime (OT) annually over the last 4 years. Previous OT budget only covers approximately 33 hours of overtime. Therefore, staff has used comp time; which equals 1.5 hours off for each hour of OT earned.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
<div style="text-align: center;">One-Time</div> <div style="text-align: center;"><input type="checkbox"/></div>
<div style="text-align: center;">Continuous</div> <div style="text-align: center;"><input checked="" type="checkbox"/></div>

2023 Cost:	
Wages	2,300
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,300

2024 Cost:	
Wages	2,300
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,300

Opportunities:

By increasing the OT budget, staff has the option to receive pay instead of time off. This allows more time for the work to be completed.

Alternatives:

Staff continues to receive comp time, which reduces the amount of hours available for work.

An average of 100 hours of overtime equals 150 hours of comp time or 18 additional days (slightly over 3 weeks) off of work annually.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Advertising

Responds to Council Goal: 11 Customer Service **Department Priority:** 3

Description of Request:

Increase advertising budget to account for advertising average costs since 2018.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	1,200
Capital	
Total	\$ 1,200

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	1,200
Capital	
Total	\$ 1,200

Opportunities:

The Poulsbo Municipal Code requires advertising for legislative amendments to the municipal code and the comprehensive plan. The revised request reflects the average spent over the last 4 years as well as the predicted demand based on the 2024 Comprehensive Plan update.

Alternatives:

Advertising is necessary to ensure that we meet statutory requirements and inform the public of public hearings. Switch from Seattle Times to a local paper to reduce costs.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Travel

Responds to Council Goal: 1 Land Use **Department Priority:** 4

Description of Request:

Travel to annual conferences (american planning association, planning director and historic preservation) to cover hotel, gas and food scheduled in Vancouver, WA, Wenatchee and Chelan (2023 - 2024). Budget has been historically too low to cover travel costs to in state conferences and rising inflation costs.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	2,000
Capital	
Total	\$ 2,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	2,000
Capital	
Total	\$ 2,000

Opportunities:

Annual conferences are put on by the American Planning Association and Washington Trust for Historic preservation for planners and AWC for the planning director. These conferences allow staff to stay abreast of current planning professional trends, grow professionally, gain AICP credits and make connections with other professionals.

Alternatives:

Discourage staff from professional growth and limit access to planning trends, funds, mandatory updates and conversations at a statewide level. Risk AICP certified staff from losing their credentials.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Communication

Responds to Council Goal: 11 Customer Service **Department Priority:** 5

Description of Request:

Increase communication to cover cost of cell phone for the planning director.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	500
Capital	
Total	\$ 500

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	500
Capital	
Total	\$ 500

Opportunities:

Accessible and available to answer phone and check email when away from the desk.
Reduction of liability for having a city provided phone for city business.

Alternatives:

Only be accessible by phone when in the office.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Small tools and minor equipment

Responds to Council Goal: 1 Land Use **Department Priority:** 6

Description of Request:

Increase of \$1,100 to account for inflation (overall 14% from 2021 - 2022) and cost of equipment while providing access to technology to improve transparency of planning initiatives.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	1,100
Capital	
Total	\$ 1,100

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	1,100
Capital	
Total	\$ 1,100

Opportunities:

Improved technology = efficiency and improved transparency.

Alternatives:

Old technology = decreased productivity and less quality output in information.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																																					
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																																					
Department:	Planning and Economic Development																																				
Request Title:	Uniform																																				
Responds to Council Goal:	2 Community Character	Department Priority:	7																																		
Description of Request:																																					
<p>\$100 per employee bi-annually for protective City of Poulsbo logod outerwear (jacket, vest and/or waterproof boots). City of Poulsbo outerwear demonstrates professionalism and ensures to the citizen that the person they are interacting with is an employee of the City of Poulsbo. In addition, the Pacific Northwest climate lends to the need for protective outerwear from the elements. Planning staff is outdoors performing site visits and inspections. This would be used to provide the team matching outerwear with the City of Poulsbo logo.</p>																																					
Cost associated with this request is: <input type="radio"/> Regulatory <input type="radio"/> Non-Discretionary <input checked="" type="radio"/> Other																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="padding: 2px;">Frequency:</th> </tr> <tr> <td style="padding: 2px; text-align: center;">One-Time</td> <td style="padding: 2px; text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px; text-align: center;">Continuous</td> <td style="padding: 2px; text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	Frequency:		One-Time	<input type="checkbox"/>	Continuous	<input checked="" type="checkbox"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="padding: 2px;">2023 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">Wages</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Benefits</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Supplies</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Other</td><td style="padding: 2px; text-align: right;">400</td></tr> <tr><td style="padding: 2px;">Capital</td><td style="padding: 2px;"></td></tr> <tr> <td style="padding: 2px;">Total</td> <td style="padding: 2px; text-align: right;">\$ 400</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="padding: 2px;">2024 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">Wages</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Benefits</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Supplies</td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Other</td><td style="padding: 2px; text-align: right;">100</td></tr> <tr><td style="padding: 2px;">Capital</td><td style="padding: 2px;"></td></tr> <tr> <td style="padding: 2px;">Total</td> <td style="padding: 2px; text-align: right;">\$ 100</td> </tr> </tbody> </table>			2023 Cost:		Wages		Benefits		Supplies		Other	400	Capital		Total	\$ 400	2024 Cost:		Wages		Benefits		Supplies		Other	100	Capital		Total	\$ 100
Frequency:																																					
One-Time	<input type="checkbox"/>																																				
Continuous	<input checked="" type="checkbox"/>																																				
2023 Cost:																																					
Wages																																					
Benefits																																					
Supplies																																					
Other	400																																				
Capital																																					
Total	\$ 400																																				
2024 Cost:																																					
Wages																																					
Benefits																																					
Supplies																																					
Other	100																																				
Capital																																					
Total	\$ 100																																				
Opportunities:																																					
<p>Raise awareness of employees and provide a level of professionalism and cohesiveness amongst planning and economic development staff. Provide weather protection for staff from the elements.</p>																																					
Alternatives:																																					
<p>Staff continue to go into the field with their own clothing free of the Poulsbo logo.</p>																																					
Funding:																																					
General Fund																																					
Organization/Account:																																					

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department:	Police		
Request Title:	Taser and Bodyworn Camera Subscription		
Responds to Council Goal:	9 Public Safety	Department Priority:	Select Option from Drop Down Menu

Description of Request:

The Police Department was provided council approval in November 2021 to upgrade our fleet of taser and bodyworn cameras along with transitioning the program to a subscription format. This was implemented in 2022 with the approved additional funding requested from GF; however, budgeted out of Fund 191 (Police Restricted Fund) for 2022. We will cover this cost out of Fund 191 for 2023; however, this fund cannot support the ongoing expense and therefore we are requesting this funding come from General Fund beginning in 2024 and beyond.

Cost associated with this request is:

☐

Regulatory

☒

Non-Discretionary

☐

Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	28,000
Capital	
Total	\$ 28,000

Opportunities:

Provide a viable funding source (General Fund) as originally requested for this contractual improvement.

Alternatives:

Possible removal of this equipment prior to the end of contract or require the department to come forward with budget amendments on an annual basis to fund this contract out of GF.

Funding:

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Reclassification of Police Administrative Specialists - (2 FTEs)

Responds to Council Goal: 9 Public Safety **Department Priority:** 1

Description of Request:

The Police Administrative Specialist performs the same specialized work based on technical knowledge, advanced research and independent judgment while maintaining strict adherence to local, state, and federal laws to support the operational activities of the department as do their counterparts in the Municipal Court and the Prosecutor Department. The Police Administrative Specialist is presently on Range 6 yet performs work of a higher level; equitable to the position of Judicial Specialist and Paralegal within the city which are on Range 9. This reclassification would establish equity among administrative positions comparable to the departments who are required to use the same systems they do and which they work closely with.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	4,000
Benefits	2,000
Supplies	
Other	
Capital	
Total	\$ 6,000

2024 Cost:	
Wages	4,000
Benefits	2,000
Supplies	
Other	
Capital	
Total	\$ 6,000

Opportunities:

To reclassify the Police Administrative Specialist position to Range 9 would be to fairly reflect the job responsibilities and duties required of them. This would properly reflect the technical skill and required knowledge of local, state and federal laws as comparable and equitable to those of the Judicial Specialist and Paralegal. It would help the city to retain motivated, capable and highly trained employees in a very competitive job market.

Alternatives:

Funding:

The ongoing funding for this reclassification could be deducted from our existing Police Administrative Casual Labor budget of \$7,000

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Dues & Subscriptions

Responds to Council Goal: 9 Public Safety

Department Priority: 2

Description of Request:

Increase to bottom line budget for additional Dues & Subscriptions costs. Those added to improve department efficiencies: Adobe Acrobat Pro and updated Scheduling Software. Those added to support remote environments: Mobile Responder and Splashtop. Those added to support recruitment: Linked In and other similar platforms. Those added to support operations security & technology: Alarm Monitoring for new Detective Office and Drone Flight & Monitoring Software.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	7,500
Capital	
Total	\$ 7,500

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	7,500
Capital	
Total	\$ 7,500

Opportunities:

These subscriptions will greatly enhance department efficiencies, support remote environments for office-based staff along with supervisors in the field, allow a broader scope of reach for recruitment, and support operations security per CJIS regulations and functional operation of the drone monitoring in real time and in low light environments.

Alternatives:

If not funded, we would be unable to support remote environments for staff and supervisors. Our ability to recruit outside of our immediate area would be at risk. Our scheduling software would remain limited and continue to take supervisors time unnecessarily to externally communicate changes/updates which occur very frequently.

Funding:

General Fund

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Police

Request Title: Marine 6 Vessel Upgrades

Responds to Council Goal: 9 Public Safety

Department Priority: 1

Description of Request:

For 2023, the Poulsbo Police Marine 6 is in need of necessary repairs and upgrades for safety and efficiency. New lighting for safer nighttime operations, a hydraulic throttle to replace the current manual one, movement of switch panel and radio for easier and safer operability, and critical repair of the kill switch function. Bottom paint re-application as necessary maintenance.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input checked="" type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input type="checkbox"/></div> </div>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	12,000
Capital	
Total	\$ 12,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

These repairs and upgrades would provide a safer environment for the patrol operators and address some needed repairs.

Alternatives:

Most of these items would still need to occur in the off-season of 2023 and a budget amendment would need to be discussed and brought forward to use marine funding; thus further delaying and taking additional staff time to coordinate.

Funding:

Fund 191 (Police Restricted Fund)

Organization/Account:

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Admin-Utility Services

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

Covers the increased cost associated with Puget Sound Energy and propane for the Recreation Center building. Includes additional power now assumed by P&R and not billed to Liberty Christian Church.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	
Total	\$ 10,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	
Total	\$ 10,000

Opportunities:

Increase rates from PSE and propane have resulted in the need to increase our budget allowance for power and propane. Includes additional power cost for former church office space now used by P& R staff.

Alternatives:

Reduced programs would result in reduced overall revenue.

Funding:

General Fund

Organization/Account: 001-740-000-571-20 50000471

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Taxes & Operating Expenses

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

Increased programming and sales have resulted in increased sales taxes.

Cost associated with this request is:

☐

Regulatory

☐

Non-Discretionary

☒

Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	2,500
Other	
Capital	
Total	\$ 2,500

2024 Cost:	
Wages	
Benefits	
Supplies	2,500
Other	
Capital	
Total	\$ 2,500

Opportunities:

Increased programs and sales (with associated revenue) also raises the amount paid in sales taxes

Alternatives:

Reduce the number of programs offered to reduce sales tax.

Funding:

General Fund.

Organization/Account: 0001-740-000-571-20 50000440

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Admin.-Miscellaneous

Responds to Council Goal: 11 Customer Service **Department Priority:** 3

Description of Request:

Increase budget to allow for increase in credit card fees charged as a result of increased registration for programs. This new total puts us in line with credit card fees charged in 2018 and 2019.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	7,000
Capital	
Total	\$ 7,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	7,000
Capital	
Total	\$ 7,000

Opportunities:

We are quickly recovering from the COVID shutdown and its greatly reduced program offerings. As we continue to increase programs, fees charged by credit card companies for the processing of registration payments have increased back to a level in accordance with the revenue level we are currently generating.

Alternatives:

Allowing credit cards as a form of payment greatly enhances our customer service, the ease of on-line registration and is an acceptable form of payment. This increase is a result of increased participation in programs offered and in turn, accrued revenue.

Funding:

General Fund

Organization/Account: 001-740-000-571-20 50000490

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Communication

Responds to Council Goal: 9 Public Safety **Department Priority:** 4

Description of Request:

The cost of the two phone lines for our fire alarm communications and fax lines were significantly higher than this year's budget and need to be increased. Also added was a small budget for the department director to have a cell phone, which has not been included in the past.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:	
One-Time	<input type="checkbox"/>
Continuous	<input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	1,000
Capital	
Total	\$ 1,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	1,000
Capital	
Total	\$ 1,000

Opportunities:

Ability to cover the expense for necessary phone lines.

Alternatives:

There is no alternative for the fire alarm phone line and fax lines. We need the fire alarm system to be able to automatically call 911 in case of a fire. For the director cell phone, not having a work phone would mean needing to use their personal phone for work purposes on a regular basis.

Funding:

General Fund.

Organization/Account: 00174000057120 50000420

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Admin Overtime

Responds to Council Goal: 11 Customer Service **Department Priority:** 5

Description of Request:

The department has never had a budget for overtime.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
<div style="text-align: center;">One-Time</div> <div style="text-align: center;"><input type="checkbox"/></div>
<div style="text-align: center;">Continuous</div> <div style="text-align: center;"><input checked="" type="checkbox"/></div>

2023 Cost:	
Wages	1,000
Benefits	170
Supplies	
Other	
Capital	
Total	\$ 1,170

2024 Cost:	
Wages	1,000
Benefits	170
Supplies	
Other	
Capital	
Total	\$ 1,170

Opportunities:

Although staff strives to work within budgeted regular hours, this isn't always possible. A small budget is needed.

Alternatives:

Continue to record overtime on a non-budgeted line item.

Funding:

General fund.

Organization/Account: 00174000057120 50000120

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Admin. Maintenance Supplies

Responds to Council Goal: 11 Customer Service **Department Priority:** 6

Description of Request:

This budget category is not part of our current Admin listing. Costs were recoded to it by the Finance Dept. in 2022. It is a necessary category to our ongoing business and should be added as a budgeted line item.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	300
Other	
Capital	
Total	\$ 300

2024 Cost:	
Wages	
Benefits	
Supplies	300
Other	
Capital	
Total	\$ 300

Opportunities:

Computer cables, paint and other maintenance supplies have been incorrectly coded in the past. This will allow for more accurate accounting moving forward.

Alternatives:

Expenses are being coded to the wrong number.

Funding:

General Fund

Organization/Account: 001-740-000-571-20 50000311

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Public Works

Request Title: Mechanic Shop Budget

Responds to Council Goal:

Select Option from Drop Down Menu

Department Priority:

1

Description of Request:

To recognize the continuation of Mechanic Shop budget. This budget was added in 2022 to capture expenses by Mechanic for support of City Vehicles but funded through Public Works Admin

Cost associated with this request is:

☐

Regulatory

☒

Non-Discretionary

☐

Other

Frequency:

One-Time

☐

Continuous

☒

2023 Cost:

Wages	
Benefits	
Supplies	
Other	11,525
Capital	
Total	\$ 11,525

2024 Cost:

Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

These are support costs for the Mechanic shop that cannot be directly attributed to a utility or department. Such as uniform cleaning, towels, tools, repairs for waste oil heater, inspections, software renewals.

Alternatives:

Funding:

Organization/Account: 00130000054830

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Public Works - Central Services

Request Title: Central Services Combined

Responds to Council Goal:

Select Option from Drop Down Menu

Department Priority:

2

Description of Request:

To increase Central Services baseline to cover Janitorial Supplies and Professional Services = \$13,250

Cost associated with this request is:

☐

Regulatory

☒

Non-Discretionary

☐

Other

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input checked="" type="checkbox"/></div> </div>

2023 Cost:	
Wages	
Benefits	
Supplies	4,000
Other	9,250
Capital	
Total	\$ 13,250

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Increase to the cost of doing business. Janitorial supply increase, window cleaning, Guardian Security, communication and pest control are a few of the things that have increased with inflation.

Alternatives:

Funding:

Organization/Account: 00130000051830

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Public Works

Request Title: Parks Combined Increase

Responds to Council Goal:

Select Option from Drop Down Menu

Department Priority:

3

Description of Request:

Increase to base pay for Seasonal employees to \$20/hr to be competitive in job market: \$21,250
Overtime increase due to weekend events and multiple parks: \$7,500
Fuel Increase: \$2,500

Cost associated with this request is:

☐

Regulatory

☒

Non-Discretionary

☐

Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	28,750
Benefits	
Supplies	7,000
Other	2,500
Capital	
Total	\$ 38,250

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Seasonal wages are increasing as well as overtime hours in order to keep the current level of service in our City Parks. As we know the parks are quite heavily used, especially in the summer season. Response to vandalism in a timely manner. If we could obtain help to locking rest rooms at dusk, it may help with vandalism problem.

Alternatives:

Lower our level of service. Close some of the Park restrooms or only service once a day even during events. Perform Park grounds maintenance on a reduced schedule. Remove some of the downtown trash barrels to reduce time spent emptying.

Funding:

GENERAL FUND 50000120 - \$7,500
 50000130 - \$21,250
 50000320 - \$2,500

Organization/Account: 00130000057680

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Public Works - Streets

Request Title: Street Maintenance

Responds to Council Goal:

Select Option from Drop Down Menu

Department Priority:

1

Description of Request:

Increase to base pay for Seasonal employees to \$20/hr to be competitive in job market:

\$14,640

Overtime increase due to more events and roadway maintenance: \$6,000 - Benefits = \$3,510

Fuel Increase: \$10,000

Street Maintenance/Signs/Roadway Paint Supplies: \$53,000

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	20,640
Benefits	3,510
Supplies	53,000
Other	10,000
Capital	
Total	\$ 87,150

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Improvements to roadway surfaces within the City. Replacing and adding new signs per regulations. Costs associated with painting crosswalks, stop bars, parking stalls, directional images, and some striping. Fuel for street tools and vehicles.

Supplies used for signs, and roadway painting and striping.

Alternatives:

Not refresh crosswalks areas and directional images annually but let them go for two or more years. Possible liability issues

Funding:

GENERAL FUND	10130000054230 / 50000120 = \$6,000	10130000054290 / 50000320 = \$10,000
	10130000054230 / 50000130 = \$14,640	10130000054264 / 50000311 = \$27,000
	10130000054230 / 50000215 = \$3,510	
	10130000054230 / 50000310 = \$4,000	
	10130000054230 / 50000311 = \$22,000	

Organization/Account: 10130000054264

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments
(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)
Requests must be prioritized by department and/or fund

Department: Public Works - Water

Request Title: Water Combined Increase

Responds to Council Goal:

Select Option from Drop Down Menu

Department Priority:

1

Description of Request:

Increase to base pay for Seasonal employees to \$20/hr to be competitive in job market:
 \$8,880
 Overtime increase: \$6,000 + Benefits = \$17,410
 Fuel Increase: \$4,600

Cost associated with this request is:

☐

Regulatory

☒

Non-Discretionary

☐

Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	14,880
Benefits	2,530
Supplies	
Other	4,600
Capital	
Total	\$ 22,010

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Increase to base pay for seasonal employees to be competitive in job market and over time for partially due to weekend services and increase population.
 Fuel increase for vehicles and generators.

Alternatives:

Funding:

Water Reserves

Organization/Account: 40130000053400

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST

Submit this completed request for Baseline Adjustments

(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)

Requests must be prioritized by department and/or fund

Department: Public Works - Sewer

Request Title: Sewer Combined Increase

Responds to Council Goal:

Select Option from Drop Down Menu

Department Priority:

1

Description of Request:

Increase to base pay for Seasonal employees to \$20/hr to be competitive in job market,
includes benefits: \$17,410
Fuel Increase: \$5,100

Cost associated with this request is:

☐

Regulatory

☒

Non-Discretionary

☐

Other

Frequency:	
One-Time	<input type="checkbox"/>
Continuous	<input checked="" type="checkbox"/>

2023 Cost:	
Wages	14,880
Benefits	2,530
Supplies	
Other	5,100
Capital	
Total	\$ 22,510

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Increase to base pay for seasonal employees to be competitive in job market.
Fuel line increase to cover vehicles and generators.

Alternatives:

Funding:

Sewer Reserves

Organization/Account: 40330000053500

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST**Submit this completed request for Baseline Adjustments***(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)***Requests must be prioritized by department and/or fund****Department:** Public Works - Solid Waste**Request Title:** Solid Waste Combined Increase**Responds to Council Goal:**

Select Option from Drop Down Menu

Department Priority:

1

Description of Request:

Increase to base pay for Seasonal employees to \$20/hr to be competitive in job market:
\$8,880, Benefits \$1,510
Fuel Increase: \$56,630
Reminder that recycling and dump fees have increased significantly but are a contractually obligated costs.

Cost associated with this request is:

Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	8,880
Benefits	1,510
Supplies	
Other	56,630
Capital	
Total	\$ 67,020

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Increase to base pay for seasonal employee to be competitive in job market.
Provide service to an increased number of residents and the fuel for hauling additional routes.

Alternatives:**Funding:**

Solid Waste Reserves

Organization/Account: 40430000053700

CITY OF POULSBO BASELINE ADJUSTMENT REQUEST																				
Submit this completed request for Baseline Adjustments <i>(those increases needed to maintain current level of service - excluding wages, benefits and contractual costs)</i> Requests must be prioritized by department and/or fund																				
Department:	Public Works - Storm Drain																			
Request Title:	Storm Drain Combined Increase																			
Responds to Council Goal:	Select Option from Drop Down Menu	Department Priority:	1																	
Description of Request:																				
Increase to base pay for Seasonal employees to \$20/hr to be competitive in job market: \$29,760, Overtime increase \$5,686, Benefits \$6,026 = Total \$41,472 Fuel Increase: \$5,850,																				
Cost associated with this request is: <input type="radio"/> Regulatory <input checked="" type="radio"/> Non-Discretionary <input type="radio"/> Other																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="text-align: center; padding: 2px;">Frequency:</th></tr> <tr> <td style="text-align: center; padding: 2px;">One-Time <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center; padding: 2px;">Continuous <input checked="" type="checkbox"/></td> </tr> </table>	Frequency:	One-Time <input type="checkbox"/>	Continuous <input checked="" type="checkbox"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 2px;">2023 Cost:</th> </tr> </thead> <tbody> <tr><td style="width: 30%; padding: 2px;">Wages</td><td style="text-align: right; padding: 2px;">35,446</td></tr> <tr><td style="padding: 2px;">Benefits</td><td style="text-align: right; padding: 2px;">6,026</td></tr> <tr><td style="padding: 2px;">Supplies</td><td style="text-align: right; padding: 2px;"></td></tr> <tr><td style="padding: 2px;">Other</td><td style="text-align: right; padding: 2px;">5,850</td></tr> <tr><td style="padding: 2px;">Capital</td><td style="text-align: right; padding: 2px;"></td></tr> <tr> <td style="text-align: right; padding: 2px;">Total</td> <td style="text-align: right; padding: 2px;">\$ 47,322</td> </tr> </tbody> </table>			2023 Cost:		Wages	35,446	Benefits	6,026	Supplies		Other	5,850	Capital		Total	\$ 47,322
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Supplies																				
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Total	\$ 0																			
Opportunities:																				
Increase to base pay for seasonal employees to be competitive in job market. Overtime increase partially due to weekend services and the increase in population. Fuel increase to cover vehicles and generators.																				
Alternatives:																				
Funding:																				
Storm Drain Reserves																				
Organization/Account:	41030000053100																			

2023 - 2024 NEW PROGRAM REQUESTS SUMMARY

Department / Description	2023 COST	2024 COST	Priority Rank by Dept	PG#	On-Going	Funding Source	Approved Funding	
CLERKS								
Clerks Position	103,909	-	1	8-40	Yes	General Fund - 001	103,909	103,909
Archives Digitization Project	10,000	-	2	8-41	Yes	General Fund - 001	-	-
TOTAL CLERKS	\$ 113,909	\$ -					\$ 103,909	\$ 103,909
FINANCE								
Lease and Debt Accounting Software	11,000	-	1	8-42	Yes	General Fund - 001	11,000	11,000
Utility Billing Email Upgrade	5,000	-	1	8-43	Yes	Utility Funds	WAIT	WAIT
TOTAL FINANCE	\$ 16,000	\$ -					\$ 11,000	\$ 11,000
INFORMATION TECHNOLOGY								
IT Desktop Support Specialist Position	103,000	-	1	8-44	Yes	General Fund - 001	-	-
Microsoft EA Premium P1 Licensing	7,617	-	2	8-45	Yes	General Fund - 001	WAIT	WAIT
DUO Security Standard Multi Factor Authentication	4,415	-	3	8-46	Yes	General Fund - 001	4,415	4,415
TOTAL INFORMATION TECHNOLOGY	\$ 115,032	\$ -					\$ 4,415	\$ 4,415
LEGISLATIVE								
City Administrator Exploratory Process	-	40,000	1	8-47	Yes	General Fund - 001	-	-
Small Business Development Center Funding (SBDC)	10,000	-	2	8-48	No	General Fund - 001	-	-
TOTAL LEGISLATIVE	\$ 10,000	\$ 40,000					\$ -	\$ -
POLICE								
Behavioral Health Navigator Program	139,000	-	1	8-49	Yes	General Fund - 001	139,000	139,000
Police Officer Positions (4 total, 2 per year)	416,000	416,000	2	8-50	Yes	General Fund - 001	-	-
Police Administrative Specialist Position	104,000	-	3	8-51	Yes	General Fund - 001	-	-
Detective Position	7,500	-	4	8-52	Yes	General Fund - 001	4,000	4,000
Officer in Charge	5,825	-	5	8-53	Yes	General Fund - 001	5,825	5,825
Law Enforcement Mental Health Program/Counseling	3,000	-	6	8-54	Yes	General Fund - 001	3,000	3,000
Administrative Handguns	2,525	-	7	8-55	No	General Fund - 001	-	-
Office Dock Setup	5,725	-	8	8-56	No	General Fund - 001	5,725	-
Capital Fund Firearm Replacement	8,945	-	9	8-57	Yes	General Fund - 001	8,945	8,945
Designated Marksman Program	5,686	-	1	8-58	No	Equipment Acquisition Fund - 301	-	-
TOTAL POLICE	\$ 698,206	\$ 416,000					\$ 166,495	\$ 160,770
ENGINEERING / BUILDING								
Parking Study	50,000	-	1	8-59	No	General Fund - 001	40,000	-
Civil Engineer Position	148,819	-	2	8-60	Yes	General Fund - 001	WAIT	WAIT
Office Clerk II Position	83,413	-	3	8-61	Yes	General Fund - 001	40,000	40,000
New Storm Comprehensive Plan	40,000	-	1	8-62	No	Storm Drain Fund - 410	40,000	-
TOTAL ENGINEERING / BUILDING	\$ 322,232	\$ -					\$ 120,000	\$ 40,000
HOUSING, HEALTH, AND HUMAN SERVICES								
Emergency Response Coordinator Position	70,000	-	1	8-63	Yes	General Fund - 001	-	-
Senior CARES Initiative	10,000	-	2	8-64	Yes	General Fund - 001	-	-
Administrative Support Position	43,100	-	3	8-65	Yes	General Fund - 001	43,100	43,400
Community Support Specialist Position	33,000	-	4	8-66	Yes	General Fund - 001	-	-
TOTAL HOUSING, HEALTH, AND HUMAN SERVICES	\$ 156,100	\$ -					\$ 43,100	\$ 43,400
PLANNING								
Casual Labor (2024 Comprehensive Plan)	29,391	-	1	8-67	Yes	General Fund - 001	29,391	35,000
Casual Labor (Affordable Housing)	44,000	-	2	8-68	No	General Fund - 001	-	-
GIS Analyst Position	106,991	-	3	8-69	Yes	General Fund - 001	-	-
TOTAL PLANNING	\$ 180,382	\$ -					\$ 29,391	\$ 35,000
PARKS AND RECREATION								
Administrative Support Clerk Position P/T	24,213	-	1	8-70	Yes	General Fund - 001	WAIT	WAIT
Administrative Support Clerk Position from P/T to FT	39,217	-	2	8-71	Yes	General Fund - 001	WAIT	WAIT
Department Vehicle	10,000	-	3	8-72	Yes	General Fund - 001	WAIT	WAIT
Oyster Plant Park Structural Assessment	30,000	-	1	8-73	No	Park Reserve Fund - 302	30,000	-
Waterfront Boardwalk Repairs	-	800,000	1	8-74	No	Non-Voted Bond	WAIT	WAIT
TOTAL PARKS AND RECREATION	\$ 103,430	\$ 800,000					\$ 30,000	\$ -
PUBLIC WORKS								
Administrative Assistant Position	87,796	-	1	8-75	Yes	Split - Utility Funds	87,796	87,341
Streets Lead Position	2,227	-	2	8-76	Yes	General Fund - 001	WAIT	WAIT
Parks Lead Position	2,227	-	3	8-77	Yes	General Fund - 001	WAIT	WAIT
Streets Maintenance Technician Position 2023	132,096	-	1	8-78	Yes	City Street Fund - 101/301	132,096	87,341
Streets Maintenance Technician Position 2024	-	134,641	2	8-79	Yes	City Street Fund - 101/301	WAIT	WAIT
Annual Sidewalk Safety Repair	25,000	-	3	8-80	Yes	City Street Fund - 101	25,000	25,000
Roadside Landscape Maintenance Contract	40,000	-	4	8-81	Yes	City Street Fund - 101	WAIT	WAIT
Asphalt Hot Box	50,000	-	1	8-82	No	Street Reserve Fund - 311	-	-
Streetlight LED Conversion	35,000	35,000	2	8-83	No	Street Reserve Fund - 311	35,000	35,000
Water Lead Position	2,227	-	1	8-84	Yes	Water Fund - 401	WAIT	WAIT
Sewer Maintenance Technician Position 2023	132,096	-	1	8-85	Yes	Sewer Fund - 403	WAIT	WAIT
Sewer Lead Position	2,227	-	2	8-86	Yes	Sewer Fund - 403	WAIT	WAIT
Solid Waste Lead Position	2,227	-	1	8-87	Yes	Solid Waste Fund - 404	WAIT	WAIT
Storm Drain Lead Position	2,227	-	1	8-88	Yes	Storm Drain Fund - 410	WAIT	WAIT
Senior Foreman Position	3,557	-	1	8-89	Yes	Split - Utility Funds	3,557	3,557
TOTAL PUBLIC WORKS	\$ 518,907	\$ 169,641					\$ 283,449	\$ 238,239
Summary Totals	Requested Total						Approved Funding	
	2023	2024					2023	2024
Grand Total General Fund (001)	1,771,155	590,641					438,310	398,494
Grand Total City Street Fund (101)	65,000	-					112,096	112,341
Grand Total Equipment Acquisition Fund (301)	5,686	-					45,000	-
Grand Total Park Reserve Fund (302)	30,000	-					30,000	-
Grand Total Street Reserve Fund (311)	85,000	35,000					35,000	35,000
Grand Total Water Fund (401)	26,315	-					22,838	22,725
Grand Total Sewer Fund (403)	158,411	-					22,838	22,725
Grand Total Solid Waste Fund (404)	26,315	-					22,838	22,725
Grand Total Storm Drain Fund (410)	66,315	-					62,838	22,725
Grand Total Non-Voted Bonds	-	800,000					-	-
TOTAL ALL FUNDS	\$ 2,234,198	\$ 1,425,641					\$ 791,759	\$ 636,733

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department:	City Clerks		
Request Title:	New Clerk FTE		
Responds to Council Goal:	11 Customer Service	Department Priority:	1

Description of Request:

Hire a new FTE to assist the Clerks Office. An additional FTE was hired to support the Clerks Office and HR in 2021, and the City Clerk began providing support to HR in 2022, formalizing the role in July 2022 with a change in title as Administrative Services Manager/City Clerk. Duties from HR are moving to the AS Manager, and duties from the City Clerk will be absorbed by clerk staff.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	65,037
Benefits	33,902
Supplies	1,000
Other	2,470
Capital	1,500
Total	\$ 103,909

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

This will opportunities to provide more support for increase in public records (# of requests and complexity of requests), provide city departments with records management support, and allow the City Clerk to begin a transition to cover more Human Resources functions as the two departments merge into an Administrative Services Department. This will also help support the risk manager functions which were taken over by the Clerks Office beginning in October 2021.

Alternatives:

Funding:

General Fund

*one time expense in capital for computer.

Organization/Account: 001-143-000-514-21 50000110 and 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: City Clerks

Request Title: Archives Digitization Project

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

The Clerks Office submitted this request in 2019, but was awarded a grant for \$41,100, which was expended. Half of the archives were scanned. Planning & Engineering were awarded another \$45,000 grant, but their focus is on records that are on the 2nd floor first, and then the archives. This funding would support other departments who want to digitize their records and move away from paper records management (PW, HR, etc.)

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	
Total	\$ 10,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	0
Total	\$ 10,000

Opportunities:

Better records management of what currently exists reduces liability from public records requests.

Alternatives:

Funding:

General Fund

Organization/Account: 001-143-000-514-21 50000410

CITY OF POULSBO NEW PROGRAM REQUEST																	
Submit this completed request for New Programs <i>(those items not provided by current level of service)</i> All associated capital request costs must be accounted for on this same request Requests must be prioritized by department and/or fund																	
Department:	Finance																
Request Title:	Software for Lease and Debt Accounting																
Responds to Council Goal:	10 Revenues & Financial Stability	Department Priority:	1														
Description of Request:																	
Purchase of a software by subscription which supports accounting and tracking all City leases and debt issues. Currently all the financial records for these items are maintained by spreadsheets. New accounting requirements are creating significant reporting and recording of leases. With many of the IT programs all being subscription based tracking and posting for the new accounting requirements is difficult to calculate, track and record correctly.																	
Cost associated with this request is: <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><input type="radio"/> Regulatory</div> <div style="text-align: center;"><input type="radio"/> Non-Discretionary</div> <div style="text-align: center;"><input checked="" type="radio"/> Other</div> </div>																	
<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> Frequency: <div style="text-align: center; margin-bottom: 5px;">One-Time <input type="checkbox"/></div> <div style="text-align: center;">Continuous <input checked="" type="checkbox"/></div> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 5px;">2023 Cost:</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Wages</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Benefits</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Supplies</td><td style="padding: 5px;"></td></tr> <tr><td style="padding: 5px;">Other</td><td style="padding: 5px; text-align: right;">11,000</td></tr> <tr><td style="padding: 5px;">Capital</td><td style="padding: 5px;"></td></tr> <tr> <td style="padding: 5px;">Total</td> <td style="padding: 5px; text-align: right;">\$ 11,000</td> </tr> </tbody> </table>			2023 Cost:		Wages		Benefits		Supplies		Other	11,000	Capital		Total	\$ 11,000
2023 Cost:																	
Wages																	
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2024 Cost:																	
Wages																	
Benefits																	
Supplies																	
Other																	
Capital																	
Total	\$ 0																
Opportunities:																	
Track debt issues, payments, leases receivable, leases payable, and software subscriptions to monitor and provide journal entries to correctly record to the City's Financial Statements and support tracking and monitoring all of the leases for the City.																	
Alternatives:																	
Continue to track existing leases and debt in spreadsheets and create new journal entries and posting from the spreadsheets to account for the new GASB Requirement. This is time consuming and subject to user error.																	
Funding:																	
General Fund Central Services																	
Organization/Account: 00114200051881 50000492 - Central Services Dues and Subscriptions																	

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*
All associated capital request costs must be accounted for on this same request
Requests must be prioritized by department and/or fund

Department: Finance

Request Title: Upgrade Utility Mailing Service to Include Email Options

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

Establish a contract and/or software to provide Utility Bills with an email option. Our current financial software has this in a new release, however the time frame for availability could be a couple years. The department continues to receive customer requests for this option. We are beginning the process of researching our options. We are still gathering cost estimates and service availability.

Cost associated with this request is:



Regulatory



Non-Discretionary



Other

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	5,000
Capital	
Total	\$ 5,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Provide more timely invoicing process and may reduce the postage for current billing process.

Alternatives:

Continue to mail all utility bills and implement email option when it becomes available from our current software provider

Funding:

Utility Funds. Printing and mailing of invoices is performed by a contractor. We are looking if they provide the option of emailing bills which could be offset with the savings of postage.

Organization/Account: Split among utility accounts

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department:	Information Technology		
Request Title:	New IT Desktop Support Specialist FTE		
Responds to Council Goal:	11 Customer Service	Department Priority:	1

Description of Request:

Hire new IT Desktop Support Specialist to manage day to day computer, laptop, cell phone devices. Also manage user account creation, password resets and help desk trouble calls. This will allow the Sr Systems Administrator to concentrate on network routers, switches, firewalls, VOIP telephone systems, Audio/Video equipment and wireless security cameras and networks.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	56,000
Benefits	33,000
Supplies	4,000
Other	10,000
Capital	
Total	\$ 103,000

2024 Cost:	
Wages	56,000
Benefits	33,000
Supplies	4,000
Other	10,000
Capital	
Total	\$ 103,000

Opportunities:

This will provide opportunity for better, faster help desk customer service as well as provide Sr Systems Administrator time to focus on critical network infrastructure.

Alternatives:

Funding:

General Fund

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST**Submit this completed request for New Programs (*those items not provided by current level of service*)****All associated capital request costs must be accounted for on this same request****Requests must be prioritized by department and/or fund****Department:** Information Technology**Request Title:** Microsoft EA Premium P1 Licensing**Responds to Council Goal:** 11 Customer Service **Department Priority:** 2**Description of Request:**

Microsoft add on licensing for Office 365 Premium P1 enabling the ability for self service password reset and MS Azure Active Directory Multi Factor Authentication.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	7,617
Capital	
Total	\$ 7,617

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	7,617
Capital	
Total	\$ 7,617

Opportunities:

This will allow users the ability to use self service password reset and the ability to enable and use multi factor authentication with the Office 365 suite of apps

Alternatives:**Funding:****Organization/Account:**

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Information Technology

Request Title: DUO Security Standard Multi Factor Authentication

Responds to Council Goal: 11 Customer Service **Department Priority:** 4

Description of Request:

DUO multi factor authentication for added security when authenticating to city applications such as MS Office 365 and city network resources.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	4,415
Capital	
Total	\$ 4,415

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	4,415
Capital	
Total	\$ 4,415

Opportunities:

This provides the opportunity to further secure city staff user credentials and reduce risk associated with malicious actors attempting to gain network access and harvest passwords.

Alternatives:

Funding:

General Fund

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Legislative

Request Title: City Administrator Exploratory Process

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

The option if the city hiring a City Administrator has been a discussion point for several years and with the expected retirement of the current Mayor, it is considered a direction the City needs to move.

The City Council would like to allocate funds to formalize the process in anticipation of moving forward with funding, recruiting and hiring into the new position. The City Administrator would serve under the Mayor and be the administrator for City of Poulsbo operations allowing the Mayor's roll to shift to the political involvement representing the City to partnering agencies.

Fund would be used for professional services to develop the role, job description and define a competitive wage.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	40,000
Capital	
Total	\$ 40,000

Opportunities:

To fill the gap when the Mayor retires from the City supporting the administrative and day to day operations of the City. The allows the City to choose the most qualified person with experience for the role and not be dependent on a City resident to be elected and possess these skills. The position will continue to support the commnication flow between departments, elected officials and the community.

Alternatives:

Continue to operate with the Mayor acting as CEO of the City depending on voters to choose the qualified candidate and Department Heads to take on more administrative/executive functions.

Funding:

The Position will be supported by General Fund and then allocated through the indirect allocation to the utilities or could have the CPE divided and directly charged to the governmental and utility functions.

Organization/Account: '00111000051110 50000410

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Legislative

Request Title: Small Business Development Center Funding

Responds to Council Goal: 8 Economic Development **Department Priority:** 2

Description of Request:

The funding helps support the WWU Small Business Development Center's operational costs. The Council requested to review and approve to whether to fund each year, instead of building it into an on-going annual expense. This would be a one-time request unless the Council feels it should now be on-going.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	
Total	\$ 10,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Alternatives:

Not fund or partially fund.

Funding:

General Fund - no invoices or quarterly reports have been received for 2022 to date.

Organization/Account: 001-143-000-514-21 50000110 and 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Behavioral Health Navigator Program

Responds to Council Goal: 9 Public Safety

Department Priority: 1

Description of Request:

Full city funding for (1 FTE) Behavioral Health Navigator with the supplies and training necessary to continue the existing program within the Police Department. Since 2018, this position has been fully or partially funded through grant resources. The program has evolved to be an extremely valuable resource for the community and for the police department and we are seeking full city support with funding to continue where grant funding has left off. We are asking for funding at the same scale established by the city for the Fire Cares social worker.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	90,000
Benefits	45,000
Supplies	2,000
Other	2,000
Capital	
Total	\$ 139,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

To allow for the continuation of and establish consistent funding for the Behavioral Health Program within the Police Department. This program was created here within the city and has evolved into an extremely valuable resource for the community and for the police department.

Alternatives:

If this program is not fully funded as it currently exists, it would suffer greatly or possibly be discontinued. A full-time professional staff member in this program, with budget for ongoing training and essential supplies, is essential for continuing success.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Police Officer Position (4 additional FTE, 2 per year)

Responds to Council Goal: 9 Public Safety **Department Priority:** 2

Description of Request:

Over the past 12 years, our staffing levels have remained at the same level, yet the population and call volume continues to increase. The cities growth is far outpacing the growth of the police department and its capacity to provide stellar service to our community. Staffing levels require two officers at a minimum on shift, which currently in many cases is being fulfilled by the supervisor on duty. Additional officers would support the day-to-day activities and allow some time for proactive patrols and community involvement.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	200,000
Benefits	110,000
Supplies	3,000
Other	3,000
Capital	100,000
Total	\$ 416,000

2024 Cost:	
Wages	400,000
Benefits	220,000
Supplies	6,000
Other	6,000
Capital	100,000
Total	\$ 732,000

Opportunities:

At current staffing levels, we continue to run two or more officers short at any time due to vacation, sickness or injuries. Additional officers will provide the shift coverage needed, without regularly counting on a supervisor to cover patrol.

Alternatives:

Without the addition of more officers, we will not be able to provide the kind of service that our community expects as it grows ever larger. Call response times will increase, officers will be on sick leave more frequently, and it will be difficult to retain the staff we have as they continue the levels of overtime and increased expectations.

Funding:

The department has applied for a Federal COPS Hiring Grant being proactive about our staffing needs. The grant request would cover partial funding for three officers. Grant award notifications are expected in late October 2022.

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Police Administrative Specialist Position (1 additional FTE)

Responds to Council Goal: 9 Public Safety

Department Priority: 3

Description of Request:

This position will fill a substantial on-going need within the Administrative Services Division of the Police Department to address gaps in service, provide for cross training and enhance efficiencies. As the population serviced increases, as the caseloads increase in quantity and complexity, as the public disclosure and photo & body cam requests increase, and the legal requirements continue to change at a swift rate – so does the need for this additional staff member for the Administrative Services Division.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	65,000
Benefits	32,000
Supplies	3,500
Other	3,500
Capital	
Total	\$ 104,000

2024 Cost:	
Wages	63,000
Benefits	32,000
Supplies	500
Other	3,000
Capital	
Total	\$ 98,500

Opportunities:

The addition of 1 FTE would allow the Police Department to address gaps in service for which we cannot overcome at current staffing levels. Directed records & media retention oversight, detective administrative assistance, cross training in public disclosure & redaction application, field response evidence, employment fingerprinting for the community, etc.

Alternatives:

If we continue at current levels, our officers and detectives are tasked with many administrative functions that are better effectively performed by administrative staff. With no additional staffing, we are unable to provide requested services for the community such as employment and/or licensing fingerprinting. Additionally, we will continue to lag behind in various records processes and tasks.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Detective Sergeant Position

Responds to Council Goal: 9 Public Safety

Department Priority: 4

Description of Request:

The detective division is very active, with over 100 felony cases a year. These cases are the most complex and high liability cases handled by the department. They require complicated search warrants, multiple follow-up procedures and sophisticated interview techniques. The Detective Sergeant would supervise the two detectives in this division and would assist in working cases, managing and prioritizing complex investigations and make sure the detective division is up to date on best practices and training. The Detective Sergeant will liaison with KCIRT and be an active member of that investigative unit.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Funding this role would allow for more efficient case management, higher level of liability management for the department and city, improved solvability rates and better service to the Poulsbo community. The detective sergeant will also be tasked with community outreach to home owner associations, apartment complex managers and business owners to arrange on-going crime prevention education meetings.

Alternatives:

If left unfunded, the department would transfer oversight of the detective division to the Operations Lieutenant.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police Department

Request Title: Officer in Charge (OIC)

Responds to Council Goal: 9 Public Safety ☐ **Department Priority:** 5

Description of Request:

Designating an OIC would fill our current supervisory gap and provide the Department with 24/7 supervisory coverage. This will lesson department/city liability when supervisory decesions need to be made but no supervisor is on duty. Not having a supervisor opens the department up to risk of "failure to supervise" if some high liability activity occurs.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	4,161
Benefits	1,664
Supplies	
Other	
Capital	
Total	\$ 5,825

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Having an OIC would reduce liability and risk for times where there is currently no supervisor on duty. It also provides opportunity for officers who want to promote to sergeant to gain training and experience as a supervisor.

Alternatives:

Promote two more patrol sergeants at more than three times the expense of an OIC program. A second alternative is to continue with no supervisor on duty for several hours every shift. A third alternative is to move to an alternate schedule but this is a bargaining issue and has not been well received in past attempts.

Funding:

General Fund

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Wellness

Responds to Council Goal: 9 Public Safety

Department Priority: 6

Description of Request:

This request is for the establishment and funding for a Wellness Program relative to support the emotional and physical wellness of Poulsbo Police law enforcement personnel and their families. Research indicates that law enforcement experience key risk factors for suicides, including exposure to trauma, alcohol use, availability of firearms and the strains of shift work. Compared to the general population, law enforcement reports much higher rates of depression, post traumatic stress disorder, and other anxiety-related mental health and medical conditions. These factors have a significant impact on officers and their families. With this funding, the department would begin to address these concerns with in-house presentations by qualified professionals (similar to programs in surrounding agencies).

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	3,000
Capital	
Total	\$ 3,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

The WA SSB 6570 Task Force Report on WA Law Enforcement Officer Mental Health & Wellness (dated December 2021), recommends an "increase in funding for programming and wellness-related measures in the workplace that support law enforcement emotional and physical wellbeing". This funding would recognize the unique and complex issues that come from working in a law enforcement environment and provide the foundation to promote behavioral health, personnel safety and confidence in help-seeking behaviors.

Alternatives:

If funding is not approved, we would request that a pro-rated portion of the city's overall existing wellness budget be appropriated and designated specifically for the police department to allow for the foundation to be built to ideally mitigate these risks outlined.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: (3) Administrative Handguns

Responds to Council Goal: 9 Public Safety

Department Priority: 7

Description of Request:

For those commissioned personnel who are working in an Administrative capacity, a lighter weight and lower profile weapon is a preferred alternative when wearing professional attire, not in a full patrol uniform. In the past, personal weapons have been used and the department had not purchased or issued thus the cost burden is on the employee. Employee's using their own weapons run the risk of losing that weapon if they ever have to use it in the course of their employment. We would like to purchase (3) for assignment. These administrative handguns would be on an expected 15-year replacement cycle and the annual capital contribution based on this schedule is in the NPR titled Capital Fund Firearm Replacement.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	2,525
Other	0
Capital	
Total	\$ 2,525

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

A department purchased administrative handgun allows assignment to those, who either do not have a personal handgun or don't want to wear their personal handgun an opportunity to have one assigned to them. It also presents a softer, approachable and professional appearance when in public.

Alternatives:

Continue to only offer patrol weight and style handguns and continue to pass the cost of a lighter weight, lower profile weapon onto the employee when working in an Administrative capacity (such as Chief, Lieutenants or Detectives).

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Office Dock Setup

Responds to Council Goal: 9 Public Safety

Department Priority: 8

Description of Request:

The docks requested replace the existing desktop computers in the squad room, the detective office, and the School Resource office (11 in all). The purpose of the request is to allow the officers to have city network access on their work laptops and eliminate the need for desktop computers altogether, greatly reducing the maintenance and cost to the city in keeping these computers functioning and updated.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	5,725
Other	
Capital	
Total	\$ 5,725

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Currently, officers must transfer work in progress from their issued mobile computers to the desktop computers in the office to complete their work product. This is time consuming and can cause failure or loss of data and has done so in the past.

Alternatives:

If denied, the alternative is to continue using desktop computers with significant maintenance and replacement costs. Two of our desktop computers are at the end of life and will cost approximately \$3,000 to replace.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Capital Fund Firearm Replacement Program

Responds to Council Goal: 9 Public Safety **Department Priority:** 9

Description of Request:

To establish an annual transfer to a Capital Fund for a Firearm Replacement Program. It is recognized that the cost of firearms can be quite a large outlay of funding all at once. Our request is to begin funding for the future anticipated costs. We have taken the anticipated cost of replacement and established a replacement cycle for each type of weapon. Handguns for patrol and Rifles for patrol would be replaced every 10 years, Handguns for admin and Rifle for the designated marksman would be replaced every 15 years.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	8,945
Total	\$ 8,945

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Provide the city with a method to build up the resources to consistently and adequately replace firearms based on an established and expected schedule. This will also provide the department with a structured process and ensure continued operation with updated and functioning firearms.

Alternatives:

Not providing for the resources incrementally will put the city and our department at risk of not having adequate funding when our firearms are at end-of-life and in need of replacement.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Police

Request Title: Designated Marksman Program

Responds to Council Goal: 9 Public Safety

Department Priority: 1

Description of Request:

The Designated Marksman program will train one officer to use a light rifle equipped with a scope or magnifier. Most gun calls end up with the officer in a position of cover, at an unknown range, for an unknown length of time. If the suspect exits, a more precise shot may be needed. This request covers the initial outlay cost of equipment and training. The rifle would be on an expected 15-year replacement cycle and the annual capital contribution based on this schedule is in the NPR titled Capital Fund Firearm Replacement.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	5,186
Other	500
Capital	
Total	\$ 5,686

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Training and equipping an officer as a designated marksman allows the Poulsbo Police Department to have additional security for public, soft target events, and an additional asset to deploy quickly. We are currently dependent on the Kitsap County SWAT team for overwatch support. A designated marksman program would allow for faster deployment during high risk incidents when there is not time to wait for SWAT.

Alternatives:

We can continue to be dependent on other regional assets without control over their schedule and availability.

Funding:

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Engineering

Request Title: Parking Study

Responds to Council Goal: 11 Customer Service

Department Priority: 1

Description of Request:

In order to study and plan for the downtown parking needs of our growing City, Council has requested a Parking Study be completed to look at the City's current needs, future needs, options for a paid parking model and potential location and funding for a parking garage.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	50,000
Capital	
Total	\$ 50,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Downtown parking has been an ongoing concern for the City. The parking study will be one tool to use in planning for current and future parking needs. This project supports Council goal to develop a long term parking solution.

Alternatives:

Funding:

General Fund

Organization/Account: 001-540-000-543-10 50000410

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Engineering

Request Title: Civil Engineer

Responds to Council Goal: 5 Capital Facilities **Department Priority:** 2

Description of Request:

Hire a Civil Engineer to support Capital projects. Current Civil Engineer promoted to the City Engineer position and the Civil Engineer position is critical for Capital projects. This position will also have a support role in development review. Position to be supported with a project goal of 25%.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	104,371
Benefits	41,748
Supplies	200
Other	2,500
Capital	
Total	\$ 148,819

2024 Cost:	
Wages	107,502
Benefits	43,001
Supplies	
Other	
Capital	
Total	\$ 150,503

Opportunities:

This position will assist with design and provide construction management and closeout of capital projects. Assist in the long term planning of the City's CIP and planning and development of new projects. Assist in the preparation of grants and funding opportunities for capital projects.

Alternatives:

Significant increase in consultant hires which is more expensive and requires consultant management by staff.

Funding:

General Fund and direct charge to capital projects

Organization/Account: 001-540-000-543-10 50000110 and 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs (*those items not provided by current level of service*)

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Engineering

Request Title: Office Clerk II - Engineering

Responds to Council Goal: 5 Capital Facilities **Department Priority:** 3

Description of Request:

Hire a Project Coordinator to support the Engineering and Building departments. This position will be responsible for archiving, file organization, citizen concerns follow up, public records requests assistance, administrative support for Engineering and support for the Building department.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	57,295
Benefits	22,918
Supplies	200
Other	3,000
Capital	
Total	\$ 83,413

2024 Cost:	
Wages	59,014
Benefits	23,605
Supplies	
Other	
Capital	
Total	\$ 82,619

Opportunities:

This position will provide administrative support for the Engineering and Building teams. This support position will allow the team to focus on the technical aspects of their positions. The volume of work necessitates this position in order to maintain an acceptable level of service.

Alternatives:

Technical Staff continues with no administrative support, decreasing level of service.

Funding:

General Fund - 75% Engineering and 25% Building

Organization/Account: 001-540-000-543-10 50000110 and 50000210 (75%) 001-540-000-558-50 5000110 and 50000210 (25%)

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Engineering

Request Title: Storm - New Comprehensive Plan

Responds to Council Goal: 5 Capital Facilities **Department Priority:** 1

Description of Request:

The City needs to collect data and make an analysis of the data to prepare the necessary studies, reports and recommendations for the future stormwater needs of the City. The draft Comprehensive Plan is scheduled for adoption in June 2024 and the consultant work needs to begin soon in order to meet this deadline.

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input checked="" type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input type="checkbox"/></div> </div>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	40,000
Capital	
Total	\$ 40,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

The Comprehensive Plan is a required document that is to be updated every 6 years. The upcoming update of the Comprehensive Plan is more complex due to the expanded UGA and a new population allocation that requires new analysis and cannot rely on past assumptions. The City needs to plan for the future needs the population increase will bring.

Alternatives:

100% outsourcing of Storm Plan would be a more expensive option.

Funding:

Storm Reserves

Organization/Account: 410-300-000-594-31 50000410

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Housing, Heath and Human Services

Request Title: Emergency Response Coordinator

Responds to Council Goal: 9 Public Safety **Department Priority:** 1

Description of Request:

City Councilmembers, the Mayor, City staff and an outside consultant have all identified the need for an emergency response coordinator to improve the City's readiness for emergencies and engage the community in preparation efforts. H3 is requesting funds for a .5 position. The Coordinator will be housed in H3, but will work closely with all department heads and the Poulsbo Fire Department.

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input checked="" type="checkbox"/></div> </div>

2023 Cost:	
Wages	70,000
Benefits	
Supplies	
Other	
Capital	
Total	\$ 70,000

2024 Cost:	
Wages	70,000
Benefits	
Supplies	
Other	
Capital	
Total	\$ 70,000

Opportunities:

Having an Emergency Response Coordinator in role will improve City/community readiness for emergency situations and needs. It will also improve our potential for identifying and acquiring grants for preparation efforts.

Alternatives:

Funding:

General Fund

Organization/Account: 00118500056400 and 50000110

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department:	Housing, Heath and Human Services		
Request Title:	Funding for Senior CARES Inititative		
Responds to Council Goal:	9 Public Safety	Department Priority:	2

Description of Request:

H3 is starting an initiative called Senior CARES in 2022 that will connect volunteers with isolated seniors in the Poulsbo area through weekly phone calls. Requesting \$10,000 to cover the cost of training, professional services, communication and supplies in 2023 and 2024.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	1,000
Other	9,000
Capital	
Total	\$ 10,000

2024 Cost:	
Wages	
Benefits	
Supplies	1,000
Other	9,000
Capital	
Total	\$ 10,000

Opportunities:

The Senior CARES program will enhance efforts already underway to meet the needs of vulnerable Poulsbo area seniors. We expect that this program will lead to in-person volunteer opportunities and more senior social activities at the Parks and Rec Building.

Alternatives:

Funding:

General Fund

Organization/Account: 00118500056400 and 50000420 (1,000), 50000310 (1,000), 50000492 (5,000), 50000410 (3,000)

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Housing, Heath and Human Services

Request Title: New Admin Support .5

Responds to Council Goal: 11 Customer Service **Department Priority:** 3

Description of Request:

Hire a part time administrative support specialist to assist H3 director. This individual will help oversee and monitor the grants and contracts managed by H3. He/she will also assist with clerical tasks, communication, scheduling, and volunteer coordination.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	40,000
Benefits	
Supplies	
Other	
Capital	
Total	\$ 40,000

2024 Cost:	
Wages	42,800
Benefits	
Supplies	
Other	
Capital	
Total	\$ 42,800

Opportunities:

This addition will allow the H3 director to focus more of her time on grantwriting, project management and community initiatives. The Department has many new goals, and responsibilities, in the coming two years.

Alternatives:

Funding:

General Fund

Organization/Account: 00118500056400 and 50000110

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Housing, Heath and Human Services

Request Title: Community Support Specialist

Responds to Council Goal: 11 Customer Service **Department Priority:** 4

Description of Request:

Transition the Fire CARES Community Support Specialist position from a grant-funded to a City funded position. In 2022, this position was 100% grant funded. In 2023 and 2024, .25 of salary and benefits will be paid for by City's affordable housing tax fund. Requesting .25 funding from the general fund to cover a total of 50% of the position in 2023 and .75 funding from the general fund to cover 100% of the position in 2024. The CSS is a social worker who provides resource navigation, education, and case management services to individuals served by Poulsbo Fire CARES.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	33,000
Benefits	
Supplies	
Other	
Capital	
Total	\$ 33,000

2024 Cost:	
Wages	70,000
Benefits	27,000
Supplies	
Other	
Capital	
Total	\$ 97,000

Opportunities:

Bringing the Community Support Specialist "in house" will bring stability to the position and program. It also creates parity between the City and Fire Department commitment to the CARES program (Poulsbo Fire budgets for one FTE firefighter/EMT to work on the CARES team each year.)

Alternatives:

Funding:

General Fund

Organization/Account: 00118500056400 and 50000110

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Casual Labor - Karla Boughton

Responds to Council Goal: 1 Land Use ☐ **Department Priority:** 1

Description of Request:

Retain Karla Boughton to work on portions of the 2024 Comprehensive Plan that benefit from her knowledge, expertise and experience with the city of Poulsbo including impact fees, SEPA, subarea plan and reviewing each chapter. This request will cover slightly over half of the cost for the body of work that will be completed by this request. The remaining half will be covered by grants.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	24,395
Benefits	4,996
Supplies	
Other	
Capital	
Total	\$ 29,391

2024 Cost:	
Wages	28,700
Benefits	6,300
Supplies	
Other	
Capital	
Total	\$ 35,000

Opportunities:

Continuity and familiarity with the City, high quality work and training opportunities for staff to work on the next periodic update.

Alternatives:

Hire a consultant that wont have the familiarity with Poulsbo and that will ultimately cost more money and time.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: Casual Labor - Amanda Negi

Responds to Council Goal: 6 Housing ☐ **Department Priority:** 2

Description of Request:

Dedicate a part time staff member to continue working on affordable housing policies and housing initiatives (i.e. missing middle, mobile home park relocation).

Frequency:
One-Time <input checked="" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	44,000
Capital	
Total	\$ 44,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Focus and commitment from one staff member to ensure that Poulsbo meets PSRC affordable housing target mandate while strengthening existing policies. See Goal 2 for detailed list of performance measures.

Alternatives:

Limited opportunity to move forward affordable housing initiatives.

Funding:

General Fund.

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Planning and Economic Development

Request Title: GIS Analyst

Responds to Council Goal: 1 Land Use ☐ **Department Priority:** 3

Description of Request:

Hire a GIS Analyst to map our city services in a database that is accessible to all staff and the public.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	87,172
Benefits	14,819
Supplies	2,500
Other	2,500
Capital	
Total	\$ 106,991

2024 Cost:	
Wages	89,793
Benefits	15,265
Supplies	2,500
Other	2,500
Capital	
Total	\$ 110,058

Opportunities:

Mapping of our facilities (sewer, water), critical areas (wetlands, streams, landslide hazards) and zoning information provides transparency and clarity to the public and staff and ensures that information is readily available and accurate. This would reduce inquiries by the public and provide info 24-7.

Alternatives:

Limit the information we have available to the public and risk sharing inaccurate information to the community. Continue to hire a consultant to create maps for the department/city wide.

Funding:

General Fund - for the entire city to utilize.

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Administrative Support Clerk-Permanent Part-time

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

Requesting reinstatement of the permanent 20-hour position that was eliminated due to Covid. In addition to customer service, this position is necessary for the safety and security of our customers and building during open hours, and also supports the administrative assistant's position and all department staff.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	20,276
Benefits	3,936
Supplies	
Other	
Capital	
Total	\$ 24,212

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Reinstating this to a permanent position will allow the department to maintain excellent customer service to the community, provide security for the building during evening programs and the additional support needed for department staff.

Alternatives:

Return to closing the Parks & Recreation building at 4 pm, leaving no staff to help customers, maintain the security of the building during the evening hours while programs are going on, and complete daily necessary administrative tasks.

Funding:

General Fund

Organization/Account: 001-740-000-571-20 50000110

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Administrative Support Clerk-FTE

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

Move 30-hour position to FTE to provide time for cross-training for the Administrative Asst's position, who is nearing retirement age. There currently is no back-up for the Administrative Asst. position. In addition to completing current workload, the additional hours would include training in financial reporting and claims processing and eventual turnover of some duties.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	13,634
Benefits	25,583
Supplies	
Other	
Capital	
Total	\$ 39,217

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

The additional 10 hours per week will allow for continuity in fiscal management procedures. As the Administrative Asst's workload has increased significantly in the last two years, it would also allow for training and turnover of some duties in order to better support Parks & Recreation Dept. staff, as well as the Finance Dept.

Alternatives:

Continue to have no one trained for the Administrative Assistant's duties in case of vacation, emergency and eventual retirement.

Funding:

General Fund

Organization/Account: 001-740-000-571-20 50000110

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Department Vehicle

Responds to Council Goal: 11 Customer Service **Department Priority:** 3

Description of Request:

Acquire surplus vehicle from Poulsbo Police Dept. Vehicle to be used for transportation of park and program materials, inspections, park assessments, programming checks, and special event and community outreach materials.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	
Total	\$ 10,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	10,000
Capital	
Total	\$ 10,000

Opportunities:

Parks: Transportation for inspections, work party tools, Geocache, trails research & development.
 Programs: Maintain contact, supervision & check-ins with staff and contractors in off-site programs; transportation of program equipment & supplies.
 Special Events: Outreach at special events & festivals, transportation of marketing equipment and supplies to same.
 Dept. vehicle also gives the opportunity for branding of the department and city, advertising their service to the community.

Alternatives:

Staff currently has to use their personal vehicles for all off-site transportation. Equipment and supplies needed for parks, programs and public outreach are sometimes too large for their personal vehicles.
 Lost opportunity to brand the city and department both locally and regionally.

Funding:

Vehicle is already owned by the city. Funding from General Fund will cover fuel and maintenance.

Organization/Account: 001-740-000-571-20 50000320; 50000480

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Parks & Recreation

Request Title: Structural assessment for Oyster Plant Park Pilings

Responds to Council Goal: 4 Natural Environment

Department Priority: 1

Description of Request:

Request structural assessment of the pilings supporting the pier at Oyster Plant Park. During the assessment of parks, visual deterioration to several of the wooden supports was identified.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	30,000
Capital	
Total	\$ 30,000

2024 Cost:	
Wages	0
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

A professional structural assessment will assist the city in identifying potential repairs that may be necessary to maintain the integrity of the pier.

Alternatives:

Close access to the park.

Funding:

Park Reserve

Organization/Account: 302-740-000-594-76 50000410

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Parks and Recreation

Request Title: Boardwalk High Priority Repairs

Responds to Council Goal: 5 Capital Facilities **Department Priority:** 1

Description of Request:

In 2022, it was discovered that the iconic half century old boardwalk that connects Muriel Iverson Williams Waterfront Park to American Legion Park was showing significant signs of deterioration. While the city was able to repair immediate issues so that the public may continue to safely use the amenity, an assessment was completed identifying multiple high priority repairs that will need to be remedied for continued safety into the future.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	0
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

2024 Cost:	
Wages	0
Benefits	0
Supplies	
Other	
Capital	800,000
Total	\$ 800,000

Opportunities:

The goal of the high priority repairs is to restore the existing capacity of the boardwalk and bring it up to current safety standards. The repairs will also allow for conditions to be updated to current environmental standards.

Alternatives:

\$350,000-\$400,000 to demolish the boardwalk and return the shoreline to natural condition.

Funding:

The city will need an internal, non-voted bond to fund this request.

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Administration

Request Title: Administrative Assistant

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

New Administrative Assistant position to assist the Office Manager and PW Foreman(s) and reporting, invoicing and compliance requirements as directed. This position supports activities of all Public Works Utilities and serve as a backup for Office Manager. The cost budget increase includes salaries and other costs computer and software associated with new administrative staff. Computer/Software \$3,000

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	57,295
Benefits	27,501
Supplies	
Other	3,000
Capital	
Total	\$ 87,796

2024 Cost:	
Wages	59,014
Benefits	28,327
Supplies	
Other	
Capital	
Total	\$ 87,341

Opportunities:

Assist Foremen with data entry for DOH and work order tracking, customer contact, daily use of Cartegraph, scanning and maintaining digital as-builts, plans, and paper filing and information systems. Act as back up to the Office Manager which includes Cemetery administration and payroll. Backup to Office Clerk.

Alternatives:

As the population of Poulsbo continues to increase, the level of service will decline without the addition of this position. The regulatory agencies have also steadily increased documentation requirements for utilities, and this position will help meet those requirements.

Funding:

Administration

Organization/Account: 00130000053810 / 50000110 00130000053810 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Streets

Request Title: Streets Lead Position

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

A new position is being requested, Streets Lead though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

2024 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

Opportunities:

Assist Foreman, assign daily activities of Streets staff and input into long range planning of projects.

This give the employee a chance to grow within the City

Alternatives:

Funding:

Streets - GF

Organization/Account: 10130000054230 / 50000110 10130000054230 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Parks

Request Title: Parks Lead Position

Responds to Council Goal: 11 Customer Service **Department Priority:** 3

Description of Request:

A new position is being requested, Parks Lead though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input checked="" type="checkbox"/></div> </div>

2023 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

2024 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

Opportunities:

Assist Foreman, assign daily activities of Parks staff and long range planning.

This gives the employee a chance to grow within the City

Alternatives:

Funding:

Parks

Organization/Account: 00130000057680 / 50000110 00130000057680 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Streets

Request Title: Maintenance Tech 2023

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

New Maintenance Tech positions for Streets Department 1.0 FTE in 2023 This will increase the number street staff available to maintain and repair street surfaces, sidewalks, and signs within the City. Plus: Uniforms = \$250 (ongoing 50000220)
 Uniforms Taxable = \$250 (ongoing 50000221)
 Computer access for Public Works, Cartegraph and Calendars = \$1,800 (one-time 50000490)
 Vehicle for new Streets position = \$45,000 (one-time 50000640)

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	57,295
Benefits	27,501
Supplies	
Other	2,300
Capital	45,000
Total	\$ 132,096

2024 Cost:	
Wages	59,014
Benefits	28,327
Supplies	
Other	
Capital	
Total	\$ 87,341

Opportunities:

Assist in the construction and maintenance of streets, alleys, rights-of-way, and sidewalks. Painting of street lines and curbs, flagging for streets and utilities within the roadway and right-of-way.

Alternatives:

As the population of Poulsbo continues to increase, the level of service will decline as more duties are required of staff. Including trip hazards and potholes.

Funding:

Streets

Organization/Account: 10130000054230 / 50000110 10130000054230 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Streets

Request Title: Maintenance Tech

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

New Maintenance Tech positions for Streets Department 1.0 FTE in 2024. This will increase the number street staff available to maintain and repair street surfaces, sidewalks, and signs within the City. Plus: Uniforms = \$250 (ongoing 50000220)
 Uniforms Taxable = \$250 (ongoing 50000221)
 Computer access for Public Works, Cartegraph and Calendars = \$1,800 (one-time 50000490)
 Vehicle for new Streets position = \$45,000 (one-time 50000640)

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

2024 Cost:	
Wages	59,014
Benefits	28,327
Supplies	
Other	2,300
Capital	45,000
Total	\$ 134,641

Opportunities:

Assist in the construction and maintenance of streets, alleys, rights-of-way, and sidewalks. Painting of street lines and curbs, flagging for streets and utilities within the roadway and right-of-way.

Alternatives:

As the population of Poulsbo continues to increase, the level of service will decline as more duties are required of staff. Including trip hazards and potholes.

Funding:

Streets

Organization/Account: 10130000054230 / 50000110 10130000054230 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Streets Department

Request Title: Annual Sidewalk Repair

Responds to Council Goal: 9 Public Safety **Department Priority:** 3

Description of Request:

This is a public safety issue.

Staff is requesting a \$25,000 per year budget for sidewalk repairs. This money would be used only for sidewalk and ADA ramp repairs. This would allow Public Works to help mitigate the ongoing trip hazards within the City.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	25,000
Capital	
Total	\$ 25,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	25,000
Capital	
Total	\$ 25,000

Opportunities:

Help mitigate trip hazards as a priority and increase public safety potentially hire a contractor for a multi-year approach to sidewalk safety.

Alternatives:

Staff will continue trip hazard repair as time and budget allows.

Funding:

General Fund - Streets

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Streets Department

Request Title: Roadside Landscape Maintenance

Responds to Council Goal: 9 Public Safety **Department Priority:** 4

Description of Request:

Contract out roadside landscaping for certain large planting areas.

Lincoln Road, Noll Road/Johnson Way, Finn Hill, Viking Avenue

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	40,000
Capital	
Total	\$ 40,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	40,000
Capital	
Total	\$ 40,000

Opportunities:

Help to mitigate sight distance issues as well as vegetation growing into the pedestrian pathways.

This will help keep the City looking nice at our main entry points.

Alternatives:

It is a level of service issue.

If staff are working on landscaping they are unable to work on other items such as street repair, striping, sign maintenance, etc.

Funding:

General Fund - Streets

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department:	Public Works - Streets Department		
Request Title:	Asphalt Hot Box		
Responds to Council Goal:	9 Public Safety	Department Priority:	1

Description of Request:

This equipment will assist the Public Works Department in basic street maintenance. An Asphalt Hot Box allows small quantities of asphalt to stay hot for hours and even overnight. Having this would allow Public Works to permanently repair potholes and small alligator cracked areas.

Frequency:
One-Time <input checked="checked" type="checkbox"/>
Continuous <input type="checkbox"/>

2023 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	50,000
Total	\$ 50,000

2024 Cost:	
Wages	
Benefits	
Supplies	
Other	
Capital	
Total	\$ 0

Opportunities:

Permanent Repair of Potholes
Safer streets
Less Complaints from Citizens

Alternatives:

Temporary Repair of potholes
Multiple visits to same area for temporary repair
More Complaints from Citizens

Funding:

Streets Reserves

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Streets Department

Request Title: Streetlight LED Conversion

Responds to Council Goal: 9 Public Safety

Department Priority: 2

Description of Request:

The City owns and maintains over 150 cobra head streetlights. These lights are standard high pressure sodium bulbs. These bulbs are getting harder to find, increasing in price, and are labor intensive to replace.

Standard lights are replaced every 1-2 years with a 3 person crew. LED lights are replaced every 8-10 years. Converting to LED heads will save time and money in the long run.

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input checked="" type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input type="checkbox"/></div> </div>

2023 Cost:	
Wages	5,000
Benefits	
Supplies	30,000
Other	
Capital	
Total	\$ 35,000

2024 Cost:	
Wages	5,000
Benefits	
Supplies	30,000
Other	
Capital	
Total	\$ 35,000

Opportunities:

Better lighting
Energy savings
Labor savings

Alternatives:

Continue with current program for as long as the high pressure sodium lights are available.
This is more expensive in the long run.

Funding:

Streets Reserves - years 2023 and 2024 only.

Organization/Account:

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Water

Request Title: Water Lead Position

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

A new position is being requested, Water Lead though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.

Frequency:
<div style="display: flex; justify-content: space-between;"> <div>One-Time</div> <div><input type="checkbox"/></div> </div>
<div style="display: flex; justify-content: space-between;"> <div>Continuous</div> <div><input checked="" type="checkbox"/></div> </div>

2023 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

2024 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

Opportunities:

Assist Foreman, assign daily activities of Water staff and input into long range planning of projects.

This give the employee a chance to grow within the City.

Alternatives:

Funding:

Water

Organization/Account: 40130000053400 / 50000110 40130000053400 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Sewer

Request Title: Maintenance Tech 2024

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

New Maintenance Tech position for Sewer Department, 1.0 FTE in 2023. This will increase staff maintaining sewer department to include repairing of lines, pumps, valves, and sewer services.
 Plus: Uniforms = \$250 (ongoing 50000220)
 Uniforms Taxable = \$250 (ongoing 50000221)
 Computer access for Public Works, Cartegraph and Calendars = \$1,800 (one-time 50000490)
 Vehicle for new Sewer position = \$45,000 (one-time 40330000059435 / 50000640)

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	57,295
Benefits	27,501
Supplies	
Other	2,300
Capital	45,000
Total	\$ 132,096

2024 Cost:	
Wages	59,014
Benefits	28,327
Supplies	
Other	
Capital	
Total	\$ 87,341

Opportunities:

Assist in the installation, repair and maintenance of sewer mains, meters, pumps, and wet wells.

Alternatives:

Poulsbo's population continues to increase, if we do not add additional personnel, the level of service will decline.

Funding:

Sewer

Organization/Account: 40330000053500 / 50000110 40330000053500 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Sewer

Request Title: Sewer Lead Position

Responds to Council Goal: 11 Customer Service **Department Priority:** 2

Description of Request:

A new position is being requested, Sewer Lead though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

2024 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

Opportunities:

Assist Foreman, assign daily activities of Sewer staff and assist with long range planning.

This give the Employee a chance to grow within the City

Alternatives:

Funding:

Sewer

Organization/Account: 40330000053500 / 50000110 40330000053500 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Solid Waste

Request Title: Solid Waste Lead Position

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

A new position is being requested, Solid Waste Lead though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

2024 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

Opportunities:

Assist Foreman, assign daily activities of Solid Waste staff and input into long range planning of projects.

This give the employee a chance to grow within the City

Alternatives:

Funding:

Solid Waste

Organization/Account: 40430000053700 / 50000110 40430000053700 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department: Public Works - Storm Drain

Request Title: Storm Drain Lead Position

Responds to Council Goal: 11 Customer Service **Department Priority:** 1

Description of Request:

A new position is being requested, Storm Drain Lead though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

2024 Cost:	
Wages	2,227
Benefits	
Supplies	
Other	
Capital	
Total	\$ 2,227

Opportunities:

Assist Foreman, assign daily activities of Storm Drain staff and input into long range planning of projects.

This give the employee a chance to grow within the City

Alternatives:

Funding:

Storm Drain

Organization/Account: 41030000053100 / 50000110 41030000053100 / 50000210

CITY OF POULSBO NEW PROGRAM REQUEST

Submit this completed request for New Programs *(those items not provided by current level of service)*

All associated capital request costs must be accounted for on this same request

Requests must be prioritized by department and/or fund

Department:	Public Works - Water, Sewer, Storm Drain		
Request Title:	Senior Foreman		
Responds to Council Goal:	11 Customer Service	Department Priority:	1

Description of Request:

A new position is being requested, Senior Foreman, though this will not result in an increase in FTE's.

The additional cost is an increase in wages only.
The increase in wages will be split between the Utilities

Frequency:
One-Time <input type="checkbox"/>
Continuous <input checked="" type="checkbox"/>

2023 Cost:	
Wages	3,557
Benefits	
Supplies	
Other	
Capital	
Total	\$ 3,557

2024 Cost:	
Wages	3,557
Benefits	
Supplies	
Other	
Capital	
Total	\$ 3,557

Opportunities:

This will be a 3% increase over top step Foreman.

The Senior Foreman will be responsible for the more technical aspects of Public Works Operations in regards to Water and Sewer. This position must have a good understanding of our Telemetry, Sewer Pump stations, Water Wells and Distribution System.

Alternatives:

Funding:

Water .5, Sewer .35, Storm Drain .15

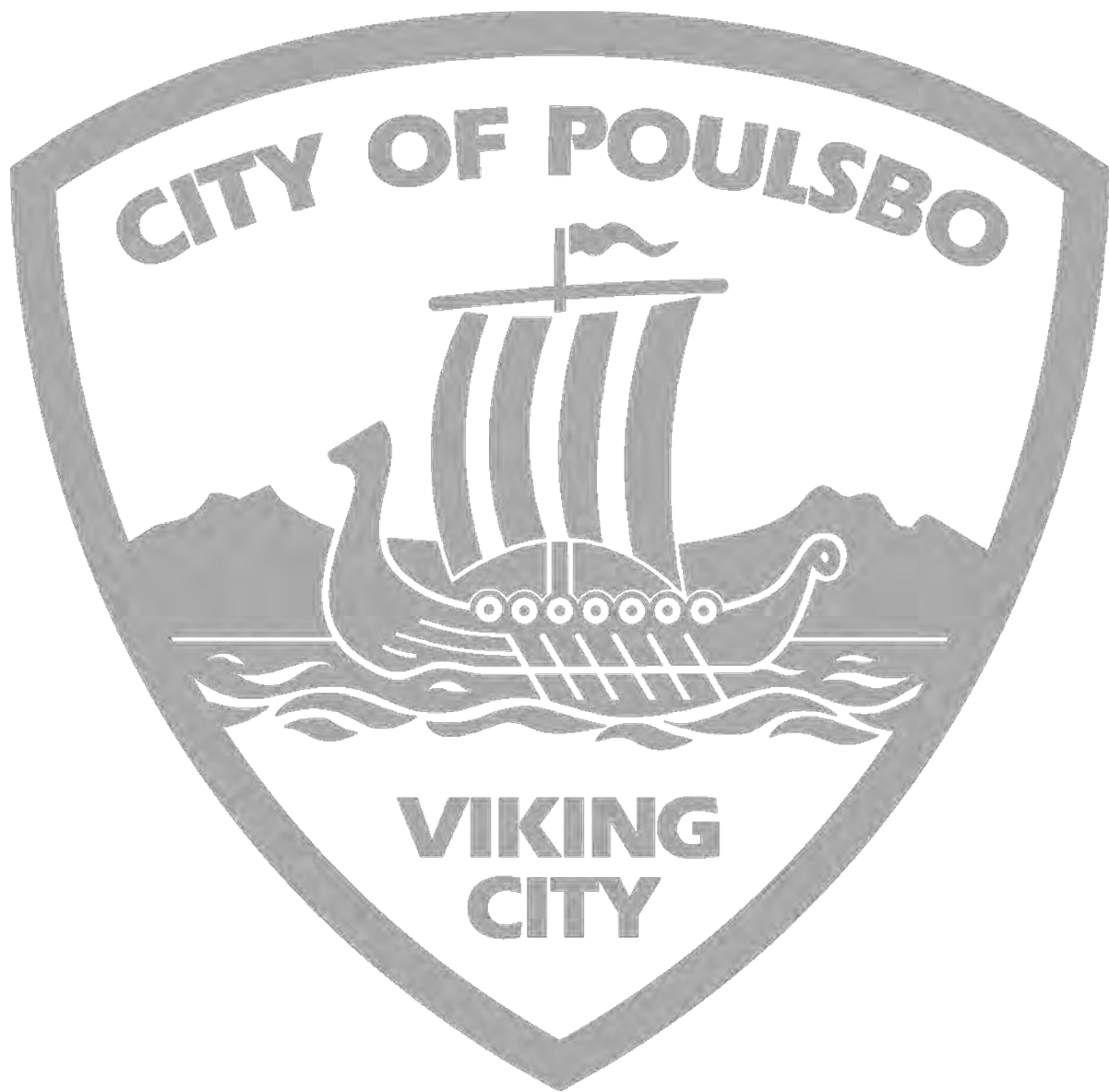
Organization/Account: 40130000053400 40330000053500 41030000053100 - 50000110 / 50000210

City of Poulsbo, Washington



2023 – 2028 City Improvement Plan





City of Poulsbo, Washington



2023 – 2028 City Improvement Plan

Mayor

Rebecca Erickson

City Council Position No. 1

Andrew Phillips

City Council Position No. 2

Connie Lord

City Council Position No. 3

Britt Livdahl

City Council Position No. 4

Jeff McGinty

City Council Position No. 5

Ed Stern

City Council Position No. 6

David Musgrove

City Council Position No. 7

Gary McVey

Assistant City Administrator

Deborah Booher

Parks & Recreation Director

Jeff Ozimek

Public Works Director

Diane Lenius

Planning & Economic Development

Heather Wright

Director

CITY OF POULSBO

2023-2028 City Improvement Plan

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CITY OF POULSBO

2023-2028 City Improvement Plan

INTRODUCTION

The State of Washington Growth Management Act of 1990 (GMA) requires that the City of Poulsbo (City) develop a Comprehensive Plan outlining its strategy with respect to land use, housing, capital facilities, utilities, public facilities, and transportation. A key component of this plan is the City's Capital Facilities Plan (CFP). In addition to serving as an important planning tool, the CFP also places certain obligations on the City. First of all, the CFP is required to be a fully funded plan, identifying funding sources for all projects and expenditures included in the plan. Secondly, land use decisions which rely on future infrastructure improvements, impose an obligation on the City to complete the improvements within six years of development, provided the improvement has concurrency requirements.

The key detailed strategies and programs necessary to implement the CFP are outlined in the City Improvement Plan (CIP), which is a long-range study of financial wants, needs, expected revenues and policy intentions. The CIP communicates the City's six-year plan for capital construction and major acquisitions. The plan is consistent with the City's Mission Statement, Council goals, department priorities and service level standards necessary to maintain the safety and quality of life of our citizens.

The City's Mission Statement:

The City of Poulsbo is committed to managing the public's resources to promote community health, safety and welfare, and plan for the future to accommodate growth, without burden, while preserving our natural resources and enhancing those qualities that make our community unique and desirable.

Capital construction projects and major acquisitions in the CIP are divided into three categories: General Purpose, Transportation, and Enterprise.

- **General Purpose** - Projects and improvements dealing with police, parks and recreation and the City's public buildings
- **Transportation** - Projects dealing with vehicle and pedestrian transportation and, for the most part, duplicates our Transportation Improvement Plan (TIP)
- **Enterprise** - Projects associated with the City's utilities – Water, Sewer, Storm Water, and Solid Waste

CITY OF POULSBO

2023-2028 City Improvement Plan

COMPREHENSIVE PLAN

The state's 1990 GMA requires all cities within counties planning under the Act adopt a Comprehensive Land Use Plan (Comprehensive Plan). Mandatory elements of the Comprehensive Plan are:

- Land use
- Housing
- Utilities
- Transportation
- Capital facilities

CAPITAL FACILITIES PLAN (CFP)

The CFP element of the Comprehensive Plan must include:

- An inventory of existing capital facilities owned by public entities showing the location and capacities of the capital facilities
- A forecast of the future needs for such facilities
- The proposed locations and capacities of expanded or new capital facilities;
- At least a six-year plan that will finance such capital facilities within projected funding capacities, which clearly identifies sources of public money for such purposes
- A reassessment of the land use element if probable funding falls short of meeting existing needs and to ensure the land use element, capital facilities element, and financing plan in the Capital Facilities Plan element are consistent

CITY IMPROVEMENT PLAN (CIP)

The CIP is a long-range study of financial wants, needs, expected revenues and policy intentions. It is not a budget but provides facts, trends and suggestions for decision-makers. Its components are:

- | | |
|--------------------------|---------------------|
| • General Purpose | • Enterprise |
| Parks and Recreation | Water |
| Municipal buildings | Sewer |
| Police | Solid Waste |
| • Transportation | Storm Drain |
| Roads | |
| Paths & Trails | |

The actual appropriation which represents the amount that will be used to implement a part of the City Improvement Plan in the coming years is the:

BIENNIAL CAPITAL BUDGET

CITY OF POULSBO

2023-2028 City Improvement Plan

PROJECT PRIORITIZATION CRITERIA

Anticipated growth and development within the City is compared against existing facilities and infrastructure to ensure established level of service standards will continue to be met. If situations are identified where growth or development will degrade service levels, projects are identified to rectify the situation. In addition, the public, City Council members, or City staff may suggest specific capital facility projects or major purchases. In all cases, the suggestion is forwarded to the appropriate City Council committee for review and for cost projections. A complete financial package was provided to City Council during a Council Workshop.

Since service level standards and criteria are different for each category of projects, the prioritization criteria are also different. The only consistent criteria is the furtherance of City Council established goals and objectives and implementation of Comprehensive Plan policies. The specific prioritization criteria for each category are listed below and a detailed description of the prioritization criteria is provided in the appendix. The department or fund, as appropriate, will determine the final project rankings based on the prioritization criteria.

General Purpose Criteria

Legal Mandates	Project Feasibility
Health and Safety	GMA Compliance
Economic Development	Liability
Operation and Maintenance/Reliability	Other Impacts

Transportation Criteria

Safety	Economic Development
Mobility	Operation & Maintenance Cost Impact
Structural Condition	Legal Mandate
Multimodal/Intermodal	Relationship to Plans and Policies
Multi-Agency	Environmental Issues
Project Cost	Other Impacts

Enterprise Criteria

Legal or Contractual Mandate	Relationship to Other Project
Health and Safety	Relationship to Plans and Policies
Reliability and Efficiency	Project Costs
Environmental Issues	Number of Customers or Area Affected
Economic Development	Other Impacts

CITY OF POULSBO

2023-2028 City Improvement Plan

FINANCING THE CIP

State and Federal mandates continue to impose financial burdens on the City. At the same time, recent funding constraints have left us with aging infrastructure (roadways, utility lines and municipal facilities), which require high maintenance and eventual replacement in the not-so-distant future. Looking ahead, the City needs to diversify its revenue base and attract new industry to our area, which requires investment in site development. Where development is allowed to proceed, the infrastructure improvement must occur to avoid a reduction in service level standards. Since development decisions can be predicated on future infrastructure improvements, all sources of project funding must be identified as part of the plan. Most of our current revenue sources are used to cover operating expenses, provide for current debt payments or to build reserves. Therefore, very few new projects can be considered without looking for new funding sources.

In order to finance the CIP, the City has a multitude of potential funding sources to utilize including taxes, utility rates, grants, impact fees, reserves, and donations. To generate additional revenue, the City also has the ability to raise taxes, existing utility rates or impose new taxes. However, new taxes may be unpopular with the citizens so any decision to move in that direction could prove difficult.

Additionally, the City has the ability to issue bonds and use the proceeds to finance capital spending. However, when considering debt financing, the City is obligated to a fixed payment stream to pay off the debt. Therefore, the CIP addresses financing sources from the stand point of annual cash flow requirements and the summary of capital projects and funding sources lists projected annual funding obligations.

Finally, while certain capital facilities could be financed by voted bonds, there are limits to the City's total indebtedness without degrading the ability to receive a favorable bond rating. Page 11 contains a list of annual debt payments, bond retirement date and the overall debt limit available to the City. Over the course of the six-year focus period, some debt obligations will be repaid in full, thus freeing up funds to support new obligations.

CITY OF POULSBO

2023-2028 City Improvement Plan



CITY OF POULSBO

2023-2028 City Improvement Plan

LONG-TERM DEBT OBLIGATIONS AND DEBT CAPACITY

As the demand for public sector investment and infrastructure continues to grow, the issuance of medium to long-term debt has become an increasingly important component of state and local government capital programs. While the issuance of debt is frequently an appropriate method of financing capital projects, it also requires careful monitoring to ensure an erosion of the City's credit quality does not result. A decision to borrow money binds the City to a stream of debt service payments that can last as long as twenty-five years. It is therefore imperative the City consistently follow carefully developed debt management policies to ensure the City's credit quality and access to the tax-exempt and tax credit markets remains strong.

The implementation of the City's formal debt policies is an important component of the City's overall capital program. Formal debt policies send a clear message to credit analysts, underwriters, and investors that the City is administering its debt program in a responsible manner and in compliance with its policies relative to debt management. The City has received an underlying "AA+" rating from Standard & Poor's for its last Revenue Bond issue.

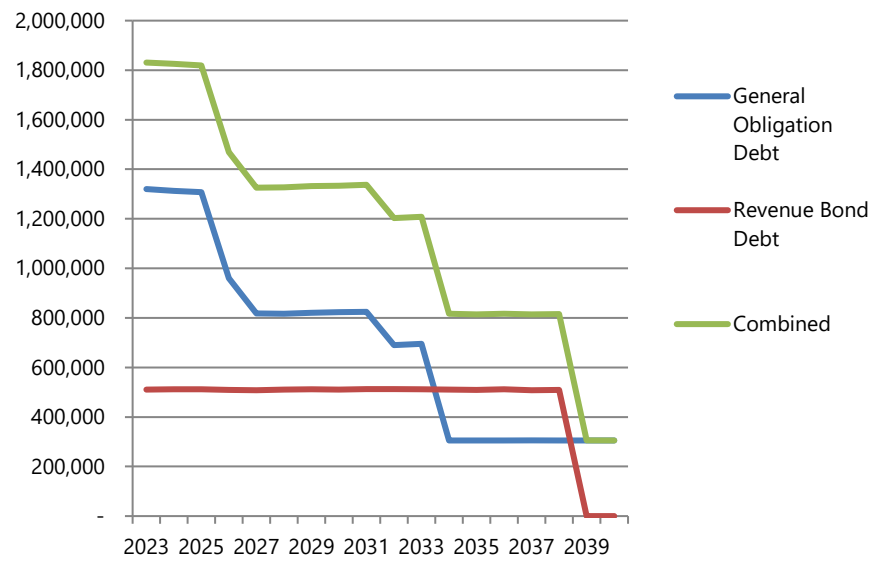
The two basic forms of long-term debt are general obligation issues; which are backed by the full faith and credit (i.e. taxes) of the City, and revenue bonds; which pledge revenues from a specific utility for repayment. The City's portfolio utilizes both general obligation and revenue debt to fund its operations. Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the City's assessed valuation. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Currently, the City's remaining debt capacity within the 2.5% limit is estimated at \$59,991,376. Under RCW 39.36.030(4), the public may also vote to approve park facilities and utility bond issues, each of which is also limited to 2.5% of the City's assessed valuation. Thus, a total of 7.5% of the City's assessed valuation may be issued in bonds. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

2023 BUDGET DEBT LIMIT

Project	Type	Duration	Interest Rate	Amount Issued	Outstanding
City Hall 2015	Non Voted	2009-2033	2% - 4%	7,320,000	4,370,000
2022 LOCAL Program Vehicle Purchase	Non Voted	2022-2026	2% - 4%	520,000	492,139
Capital Lease Agreement	Capital Lease	2020-2024	0.00%	69,477	27,791
2021 PW Property/Refunding 2012 Issue	Non Voted	2021-2040	2%-3.5%	6,291,075	5,671,550
				\$ 14,200,552	\$ 10,561,480
This Debt is controlled by assessed Valuation Debt Limits					
2023 Assessed Valuation \$ 2,822,114,209					
X 0.025	=	\$ 70,552,855	Limited for Combined Debt	Balance Available	\$ 59,991,376
X 0.015	=	\$ 42,331,713	Limited for Non-Voted Debt	Balance Available	\$ 31,770,234
				Balance Available for Voted Debt	\$ 28,221,142

DEBT SCHEDULE SUMMARY

BOND DEBT TO MATURITY						
General Obligation (GO) Fund 204				Sewer Revenue Bond Fund 403		
Year	Principal	Interest	Total	Principal	Interest	Total
2023	1,025,987	294,104	1,320,091	270,000	240,650	510,650
2024	1,052,261	260,958	1,313,218	280,000	232,550	512,550
2025	1,079,808	227,890	1,307,698	290,000	221,350	511,350
2026	766,698	193,014	959,713	300,000	209,750	509,750
2027	645,190	172,275	817,465	310,000	197,750	507,750
2028	661,065	155,572	816,637	325,000	185,350	510,350
2029	682,275	137,960	820,235	340,000	172,350	512,350
2030	703,810	119,255	823,065	355,000	155,350	510,350
2031	725,530	99,585	825,115	375,000	137,600	512,600
2032	610,875	78,938	689,813	390,000	122,600	512,600
2033	635,530	60,081	695,611	405,000	107,000	512,000
2034	265,430	40,183	305,613	420,000	90,800	510,800
2035	270,500	35,113	305,613	435,000	74,000	509,000
2036	275,830	29,785	305,615	455,000	56,600	511,600
2037	281,370	24,240	305,610	470,000	38,400	508,400
2038	287,085	18,529	305,614	490,000	19,600	509,600
2039	293,025	12,586	305,611	-	-	-
2040	299,210	6,403	305,613	-	-	-
TOTAL	10,561,480	1,966,470	12,527,949	5,910,000	2,261,700	8,171,700



CITY OF POULSBO**2023-2028 City Improvement Plan**

SOURCES OF FUNDING**RESERVES**

Historically, whenever possible, the City of Poulsbo has utilized a “pay-as-you-go” approach to funding capital projects. To that end, several reserve accounts have been established.

Utility Reserves: The City transfers into the utility reserves an amount equal to 100% of the depreciation expense which allows the City to prolong the need to go out for debt on smaller projects and be able to fund the entire project.

Police Reserves: These reserves are in place to purchase, or at least partially fund, large equipment purchases.

Street, Street Reserve, and Park Reserve Funds: Of the City's property taxes collected in the General Fund, the City will transfer approximately 26% into the City Street Fund (101) to fund maintenance and operations along with small street projects. 4% will be transferred to the Street Reserves Fund (311) and 4% will be transferred to the Park Reserve Fund (302) to support capital projects. Park Impact Fees will transfer \$35,000 in 2023 and another \$35,000 in 2024 to support specific park projects. Traffic Impact Fees will transfer \$125,000 in 2023 and \$125,000 in 2024 to support specific street projects.

Real Estate Excise Tax (REET): The City uses the second one-quarter percent (1/4%) of the Real Estate Excise Tax (REET) for Debt Payments of City Hall. The City will transfer the first one-quarter percent (1/4%) of REET plus an amount from reserves to the Debt Service Fund (204) to help fund the City Hall Debt Service. The first one-quarter percent can be used for transportation projects and is intended to fund a portion of the Noll Road project.

BOND FINANCING

In early 2012, the City secured a \$2,455,000 Limited Tax General Obligation bond (LTGO) that was delegated to pay off the remaining balance of a Line of Credit with the remainder utilized to refund the 2003 LTGO bond anticipation note. Debt payments for the combined 2012 City Hall debt are projected to be paid from General Fund dollars and REET revenue.

At the end of 2005, the City issued bonds for the purchase of a large parcel of land, civil site work and an architectural design contract for a new City Hall. In 2009, the City issued an additional \$6 million to fund the construction of the new City Hall. These bonds were refunded in 2015, thereby lowering the amount of interest paid. The debt payments for

CITY OF POULSBO

2023-2028 City Improvement Plan

the 2015 the Limited-Tax General Obligation (LTGO) debt are projected to be paid from General Fund dollars and REET.

In 2018, the City issued a Water and Sewer Revenue bond to finance the City's proportionate share of the Kitsap County Wastewater Treatment Facility improvements. The amount issued was \$6,970,000. The City's share is 15.38% and this is based upon the volume of wastewater transmitted to the treatment facility. The debt payments are projected to be paid out of the Sewer Enterprise Fund.

IMPACT FEES

As authorized by RCW 82.02.050, the City has enacted the collection of impact fees on new development activity. Consistent with the level of service standards and capital facilities needs identified in the City's Capital Facilities Plan, impact fees collected will provide a funding source, in conjunction with public and other funding sources, for capital improvement projects to the City's transportation and park system.

POTENTIAL NEW FUNDING

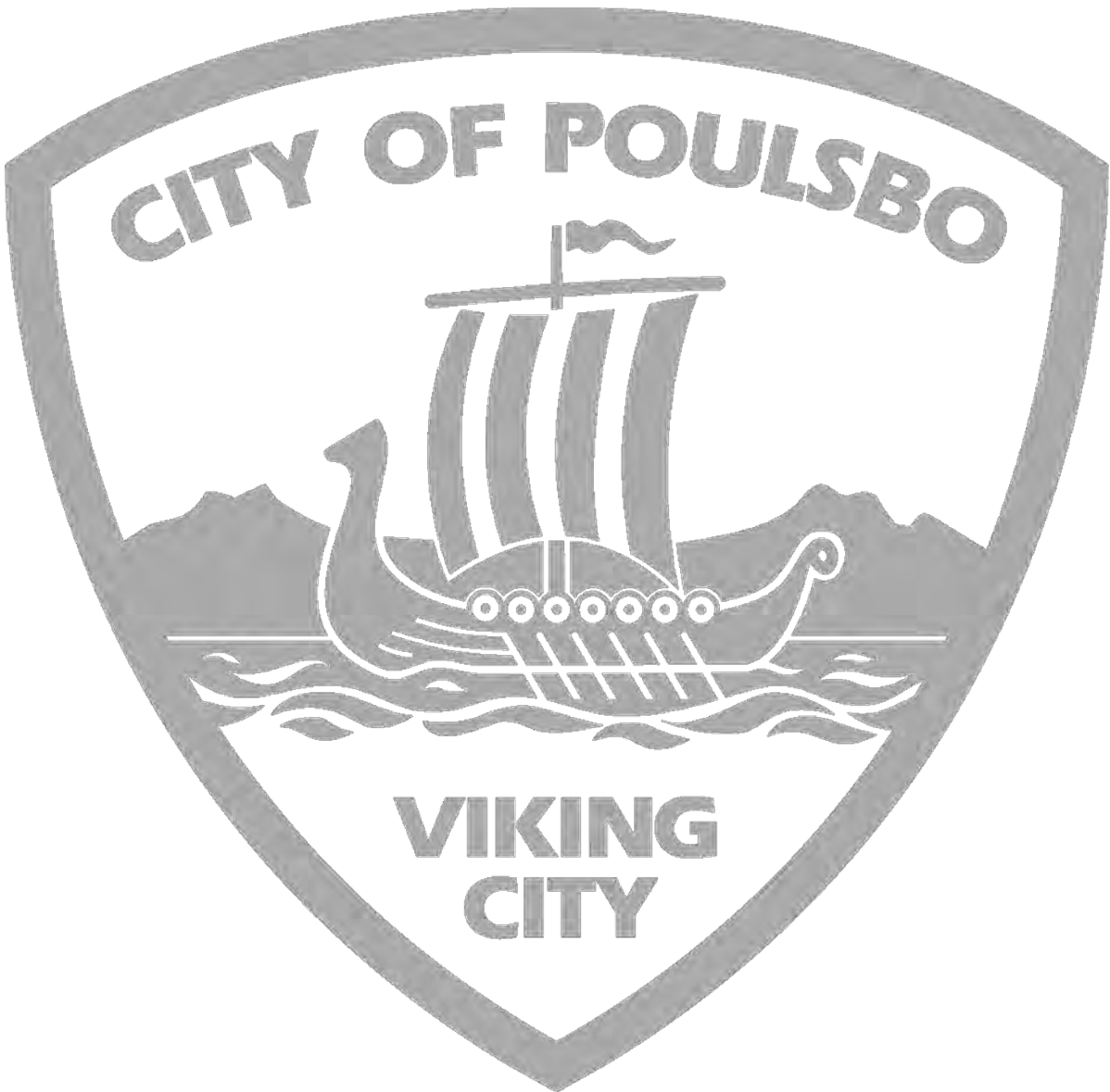
It is particularly important to consider new sources of funding that could support projects that would otherwise be funded through the City's General Fund including:

Hotel/Motel Tax: The City could use the additional amount remaining of the second 2% to fund projects that would qualify for this tax use (i.e. Bathrooms, cultural arts, etc.)

B & O Tax: The City is currently part of the minority of cities in the State of Washington that do not impose a business and occupation (B & O) tax. All cities are authorized to establish such a tax and doing so could generate additional dollars annually for capital projects.

Parking Fees: At this time, public parking in the City is provided at no cost. In the future, the City could establish parking fees to fund future parking improvements.

Transportation Benefit District (TBD): In fiscal year 2021, the City opted to form a Transportation Benefit District, which raises revenue through vehicle license fees. This revenue may be used to support transportation projects such as improvements to roads, sidewalks, and transportation demand management. In 2023 the City implemented .1% sales tax increase for additional TBD funding. This will be used to support transportation operation and capital expenditures.



CITY OF POULSBO

2023 – 2028 CITY IMPROVEMENT PLAN

GENERAL PURPOSE PROGRAM

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CITY OF POULSBO

2023-2028 City Improvement Plan

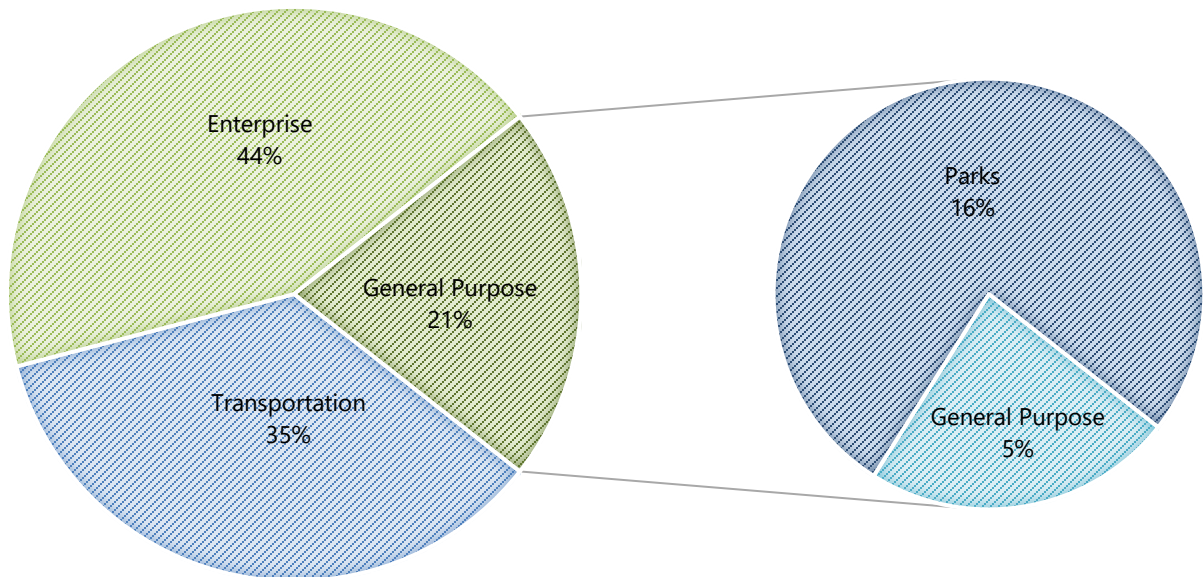
GENERAL PURPOSE PROGRAM

The General Purpose Program element of the City Improvement Plan comprises Parks & Recreation and General Government projects. Combined, they represent \$23,511,898 or 21% of the \$110,881,873 City Improvement Plan.

Of this 21%, many are Parks & Recreation projects that rely heavily on grant funding and will be phased out over the next several years. The largest General Government project is a the next phase of the Public Works Complex; Phase 1 was completed in 2022 and design for the next phase began in 2022 and construction is slated to start in 2023. The new facility should be fully operational in the fall of 2024.

GENERAL PURPOSE EXPENDITURES

■ Transportation ■ Enterprise ■ General Purpose ■ Parks



CITY IMPROVEMENT PLAN PROGRAM	AMOUNT
General Purpose	\$ 23,511,898
Transportation	\$ 39,183,139
Enterprise	\$ 48,186,836
TOTAL CAPITAL PROGRAM	\$ 110,881,873

2023 - 2028 GENERAL PURPOSE CAPITAL IMPROVEMENTS

Page	Project Name	Prior Years Costs	2022 Project Cost	2023 Project Cost	2024 Project Cost	2025 Project Cost	2026 Project Cost	2027 Project Cost	2028 Project Cost	Total Project Cost
GENERAL PROJECTS / MUNICIPAL FACILITIES										
9-20	PW Complex Relocation Phase II	-	150,000	5,350,000	-	-	-	-	-	5,500,000
	6-Non-Voted Bonds	-	-	4,950,000	-	-	-	-	-	4,950,000
	7-City Reserves	-	150,000	-	-	-	-	-	-	150,000
	11-Lease/Sale	-	-	400,000	-	-	-	-	-	400,000
	Total Municipal Facility Capital Projects	\$ -	\$ 150,000	\$ 5,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
	Total Municipal Facility Capital Funding Sources	\$ -	\$ 150,000	\$ 5,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
	6-Non-Voted Bonds	-	-	4,950,000	-	-	-	-	-	4,950,000
	7-City Reserves	-	150,000	-	-	-	-	-	-	150,000
	11-Lease/Sale	-	-	400,000	-	-	-	-	-	400,000

PROJECT NAME:	PUBLIC WORKS COMPLEX RELOCATION PHASE II			
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PROJECT DESCRIPTION				
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Budget:	\$ 5,500,000	Purpose:	General Purpose	
Location:	North Viking Avenue	Project Manager:	PW Superintendent Mike Lund	
Description:	Phase 2 relocation of the Public Works complex to move the Mechanic, Vehicle, Streets, and Sign shops to 22125 Viking.			
Justification:	Final move from current location at 710 NE Iverson to Public Works property. Iverson property to be sold to help offset costs.			
Project Begin:	2023	Project Completion:	2024	

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds			4,950,000						4,950,000
7	City/Utility Reserves		150,000							150,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale			400,000						400,000
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ 150,000	\$ 5,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		150,000	350,000						500,000
	Land/Right of Way									-
	Construction			4,950,000						4,950,000
	Management			50,000						50,000
	Total Costs	\$ -	\$ 150,000	\$ 5,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2023 - 2028 GENERAL PURPOSE CAPITAL IMPROVEMENTS (CONTINUED)

Page	Project Name	Prior Years Costs	2022 Project Cost	2023 Project Cost	2024 Project Cost	2025 Project Cost	2026 Project Cost	2027 Project Cost	2028 Project Cost	Total Project Cost
PARK PROJECTS										
9-22	Edwards Park	-	-	-	-	40,000	-	410,000	-	450,000
	2-State Grants	-	-	-	-	-	-	300,000	-	300,000
	7-Park Reserves	-	-	-	-	40,000	-	-	-	40,000
	8-City Impact Fees	-	-	-	-	-	-	110,000	-	110,000
9-23	Lions Park Restroom Replacement	-	-	-	-	-	300,000	-	-	300,000
	7-Park Reserves	-	-	-	-	-	200,000	-	-	200,000
	8-City Impact Fees	-	-	-	-	-	100,000	-	-	100,000
9-24	Muriel Iverson Williams Waterfront Park	-	-	85,000	-	-	-	-	-	85,000
	7-Park Reserves	-	-	85,000	-	-	-	-	-	85,000
9-25	Parks & Recreation Building	-	250,000	-	-	-	-	-	-	250,000
	7-Park Reserves	-	125,000	-	-	-	-	-	-	125,000
	8-City Impact Fees	-	125,000	-	-	-	-	-	-	125,000
9-26	Play for All at Raab Park	4,306	-	1,085,496	-	-	-	-	-	1,089,802
	1-Federal Grants	-	-	370,000	-	-	-	-	-	370,000
	2-State Grants	-	-	509,824	-	-	-	-	-	509,824
	7-Park Reserves	4,306	-	95,694	-	-	-	-	-	100,000
	13-Donation/In-Kind	-	-	109,978	-	-	-	-	-	109,978
9-27	Poulsbo Event and Recreation Center	868,000	-	1,200,000	10,800,000	-	-	-	-	12,868,000
	3-County	238,000	-	1,200,000	10,800,000	-	-	-	-	12,238,000
	5-Voted Bonds	-	-	-	-	-	-	-	-	-
	8-City Impact Fees	630,000	-	-	-	-	-	-	-	630,000
9-28	Poulsbo Skate Park	-	-	-	20,000	720,000	-	-	-	740,000
	2-State Grants	-	-	-	-	500,000	-	-	-	500,000
	7-Park Reserves	-	-	-	20,000	-	-	-	-	20,000
	8-City Impact Fees	-	-	-	-	120,000	-	-	-	120,000
	13-Donation/In-Kind	-	-	-	-	100,000	-	-	-	100,000
9-29	Rotary Morrow Community Park	82,200	-	211,896	-	250,000	-	-	-	544,096
	2-State Grants	-	-	48,500	-	250,000	-	-	-	298,500
	7-Park Reserves	-	-	163,396	-	-	-	-	-	163,396
	8-City Impact Fees	82,200	-	-	-	-	-	-	-	82,200
9-30	Urban Paths & Trails	-	-	-	-	45,000	-	-	-	45,000
	7-Park Reserves	-	-	-	-	10,000	-	-	-	10,000
	8-City Impact Fees	-	-	-	-	35,000	-	-	-	35,000
9-31	Waterfront Boardwalk	-	50,000	-	800,000	-	-	-	-	850,000
	6-Non-Voted Bonds	-	-	-	800,000	-	-	-	-	800,000
	7-Park Reserves	-	50,000	-	-	-	-	-	-	50,000
9-32	Nelson Park Roof	-	-	-	40,000	-	-	-	-	40,000
	7-Park Reserves	-	-	-	40,000	-	-	-	-	40,000
9-33	Raab Park Caretaker	-	-	200,000	-	-	-	-	-	200,000
	7-City Reserves	-	-	200,000	-	-	-	-	-	200,000
9-34	West Poulsbo Waterfront Park	-	-	-	-	50,000	-	500,000	-	550,000
	2-State Grants	-	-	-	-	-	-	400,000	-	400,000
	7-Park Reserves	-	-	-	-	50,000	-	-	-	50,000
	8-City Impact Fees	-	-	-	-	-	-	100,000	-	100,000
	Total Park and Recreation Projects	\$ 954,506	\$ 300,000	\$ 2,782,392	\$ 11,660,000	\$ 1,105,000	\$ 300,000	\$ 910,000	\$ -	\$ 18,011,898
	Total Park and Recreation Capital Funding Sources	\$ 954,506	\$ 300,000	\$ 2,782,392	\$ 11,660,000	\$ 1,105,000	\$ 300,000	\$ 910,000	\$ -	\$ 18,011,898
	1-Federal Grants	-	-	370,000	-	-	-	-	-	370,000
	2-State Grants	-	-	558,324	-	750,000	-	700,000	-	2,008,324
	3-County	238,000	-	1,200,000	10,800,000	-	-	-	-	12,238,000
	5-Voted Bonds	-	-	-	-	-	-	-	-	-
	6-Non-Voted Bonds	-	-	-	800,000	-	-	-	-	800,000
	7-Park Reserves	4,306	175,000	544,090	60,000	100,000	200,000	-	-	1,083,396
	8-City Impact Fees	712,200	125,000	-	-	155,000	100,000	210,000	-	1,302,200
	13-Donation/In-Kind	-	-	109,978	-	100,000	-	-	-	209,978
	Total General Purpose Capital Projects	\$ 954,506	\$ 450,000	\$ 8,132,392	\$ 11,660,000	\$ 1,105,000	\$ 300,000	\$ 910,000	\$ -	\$ 23,511,898
	Total General Purpose Capital Funding Sources	\$ 954,506	\$ 450,000	\$ 8,132,392	\$ 11,660,000	\$ 1,105,000	\$ 300,000	\$ 910,000	\$ -	\$ 23,511,898

PROJECT NAME:	KATHERINE EDWARDS PARK
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PROJECT DESCRIPTION

Budget:	\$ 450,000	Purpose:	Parks
Location:	Finn Hill/Olhava	Project Manager:	P & R Director Jeff Ozimek
Description:	In 2022, this property was donated to the City of Poulsbo by a private citizen. The terms of the donation included that the property would remain as parkland in perpetuity. Based upon the topography and the north fork of Johnson Creek running through the property, this park will best serve the community as a passive park with a small parking lot, picnic area, and trails that connect to other areas around College Marketplace and the west side of Poulsbo		
Justification:	The intent of this donation was to develop this property as a park for the community to enjoy. Funding for this project in 2025 will go toward preliminary design and cost estimates. Grant funding for the remainder of the project will be applied for in 2026.		
Project Begin:	2022	Project Completion:	2027

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants							300,000		300,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves					40,000				40,000
8	City Impact Fees							110,000		110,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 410,000	\$ -	\$ 450,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					40,000				40,000
	Land/Right of Way									-
	Construction							360,000		360,000
	Management							50,000		50,000
Total Costs		\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 410,000	\$ -	\$ 450,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating							300	300	600
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 600

PROJECT NAME:	LIONS PARK RESTROOM REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 300,000	Purpose:	Parks
Location:	6th/Fjord Drive	Project Manager:	P & R Director Jeff Ozimek

Description:	Lions Park is one of the most heavily used parks in Poulsbo. The restroom building is old, and also houses a part of the sewer lift station. A total replacement is needed. A pre-fabricated, unisex building would be a preferred replacement unit.
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Justification:	This park is heavily used by families with children. Updated restroom facilities are a necessary amenity.
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Project Begin:	2026	Project Completion:	2026
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves						200,000			200,000
8	City Impact Fees						100,000			100,000
9	City/Utility Reserves									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction						295,000			295,000
	Management						5,000			5,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	MURIEL IVERSON WILLIAMS WATERFRONT PARK
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PROJECT DESCRIPTION

Budget:	\$ 85,000	Purpose:	Parks
Location:	18809 Anderson Parkway	Project Manager:	P & R Director Jeff Ozimek

Description:	The Muriel Iverson Williams Waterfront Park is the crown jewel of Poulsbo's parks. Located on Liberty Bay, this park hosts many residents and visitors as they walk through historic downtown Poulsbo. The park has undergone renovation over the past 6 years, including new restrooms, benches, pavilion upgrades, sidewalks and sod. This project will complete renovations by removing the current picnic area at the south end of the park and replacing with new sidewalks, landscaping, and modern picnic tables.
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Justification:	In 2022, \$25,000 was allocated for this project; however, after planning for the project began we quickly realized additional funding was needed to complete the project.
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Project Begin:	2022	Project Completion:	2023
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves			85,000						85,000
8	City Impact Fees									-
9	Park Reserves									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction			85,000						85,000
	Management									-
	Total Costs	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	PARKS & RECREATION BUILDING
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PROJECT DESCRIPTION

Budget:	\$ 250,000	Purpose:	Government Facilities
Location:	19540 Front Street, Poulsbo, WA	Project Manager:	P & R Director Jeff Ozimek

Description:	The Parks and Recreation building needs roof repairs, HVAC, and some minor space/cosmetic improvements to provide additional space to program recreation courses. A large portion of the roof was improved in 2016, however, one section still requires improvement. Currently, the building is operating with one of two HVAC units, and the second unit will likely need to be replaced. Interior and exterior improvements will enhance the programming space. In 2022, the HVAC and repairs to the roof began, in 2023, the staff will work on repurposing space in the building.
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Justification:	The Parks and Recreation building remains a valuable asset and a viable central location for staff and recreational programming. Currently, about half of our recreation programs are ran through the building and the planned modication will likely increase that number. This will enhance our ability to provide additional programs and services to the community. This will also provide us additional time to build the department reputation and services while we plan the future location of the Parks and Recreation Department.
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Project Begin:	2022	Project Completion:	2023
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves		125,000							125,000
8	City Impact Fees		125,000							125,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		10,000							10,000
	Land/Right of Way									-
	Construction		240,000							240,000
	Management									-
	Total Costs	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	PLAY FOR ALL AT RAAB PARK
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PROJECT DESCRIPTION

Budget:	\$ 1,089,802	Purpose:	Parks
Location:	Raab Park	Project Manager:	P & R Director Jeff Ozimek
Description:	<p>Play for All at Raab Park is a community effort to build an inclusive playground in Poulsbo. This is a project of the Poulsbo-North Kitsap Rotary Club, operating in partnership with a citizen steering committee and the City of Poulsbo. The group has been conducting a capital campaign to raise the funds to purchase and install inclusive playground equipment at Raab Park. The new playground will be next to the original playground, so park users can easily move from one piece of equipment to another. The City could also do infrastructure improvements such as sidewalks, waterlines, moving the volleyball court, and installing a "poured in place" surfacing on the original playground.</p>		
Justification:	<p>The importance of play in childhood development is critical. Playgrounds are social hubs for children and young people, and they're particularly important meeting places for families with disabilities who often struggle to find a space where they can be part of the community. Children and adults with disabilities often face limitations—but that shouldn't happen at a playground. Of the 47,800 people living in North Kitsap, 13% are living with a disability. 9% of all North Kitsap children and young adults are living with a disability, and many others have disabled siblings or friends.</p>		

Project Begin: 2021

Project Completion: 2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants			370,000						370,000
2	State Grants			509,824						509,824
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves	4,306		95,694						100,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind			109,978						109,978
	Total Funding	\$ 4,306	\$ -	\$ 1,085,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089,802

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	4,306		68,000						72,306
	Land/Right of Way									-
	Construction			921,802						921,802
	Management			95,694						95,694
	Total Costs	\$ 4,306	\$ -	\$ 1,085,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089,802

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating			500	750	750	750	750	750	4,250
	Debt									-
	Total Impact	\$ -	\$ -	\$ 500	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 4,250

PROJECT NAME:	POULSBO EVENTS AND RECREATION CENTER
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PROJECT DESCRIPTION

Budget:	\$ 12,868,000	Purpose:	Government Facilities
Location:	College Marketplace	Project Manager:	Karla Boughton/P & R Director Jeff Ozimek

Description: Acquisition, planning, design and construction of the Poulsbo Events and Recreation Center (PERC), which will be located on city owned property at College Marketplace. This project is being completed in partnership with the Kitsap Public Facilities District and will serve as an events, recreation, and tournament space. Current plans include a phased approach to construction, with a fields first approach designation for Phase I to be completed in 2034/24, Phase II being a fieldhouse/gym with meeting space, and Phase III to be a outdoor pool. Additional nearby land acquisition remains a strong possibility.

Justification: The City has had a "regional event center" type facility on its Capital Facilities Plan for many years. With the support of the City Council and Mayor, city staff competed successfully for funding from the Kitsap Public Facilities District to look into the feasibility of a facility that will serve recreational, educational, cultural, and sports related programs for the community. The PERC will be Poulsbo's future for recreation and community service programs, as well as providing space for local and regional events and boosting connections with local educational institutions.

Project Begin:	2020	Project Completion:	2026
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County	238,000		1,200,000	10,800,000					12,238,000
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves									-
8	City Impact Fees	630,000								630,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 868,000	\$ -	\$ 1,200,000	\$ 10,800,000	\$ -	\$ -	\$ -	\$ -	\$ 12,868,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	238,000		1,200,000						1,438,000
	Land/Right of Way	630,000								630,000
	Construction				10,800,000					10,800,000
	Management									-
	Total Costs	\$ 868,000	\$ -	\$ 1,200,000	\$ 10,800,000		\$ -	\$ -	\$ -	\$ 12,868,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt							1,500,000		-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -

PROJECT NAME:	POULSBO (VIKING CITY) SKATE PARK
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PROJECT DESCRIPTION

Budget:	\$ 740,000	Purpose:	Parks
Location:	TBD	Project Manager:	P & R Director Jeff Ozimek

Description:	A new Skate Park in Poulsbo would be used by residents and would be a destination for visitors to Poulsbo. The existing park is 20 years old and in need of updating. The park would be 8,000-10,000 sq feet in size, made of concrete, and should be located in an open area of the city that is easy to access. A local non-profit organization would be involved in fundraising, grants would be sought, and the design of the park would involve the community. State grants typically require a 40% match.
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Justification:	The wood-ramp Skate Park feature at Raab Park needs to be renovated and/or replaced due to age and condition. Comments in the 2021 Park Recreation and Open Space and PERC community surveys showed a significant community interest in a skate park and more park amenities.
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Project Begin:	2023	Project Completion:	2025
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants					500,000				500,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves				20,000					20,000
8	City Impact Fees					120,000				120,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind					100,000				100,000
	Total Funding	\$ -	\$ -	\$ -	\$ 20,000	\$ 720,000	\$ -	\$ -	\$ -	\$ 740,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				20,000					20,000
	Land/Right of Way									-
	Construction					695,000				695,000
	Management					25,000				25,000
	Total Costs	\$ -	\$ -	\$ -	\$ 20,000	\$ 720,000	\$ -	\$ -	\$ -	\$ 740,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating					500	500	500	500	2,000
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,000

PROJECT NAME:	ROTARY MORROW COMMUNITY PARK
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PROJECT DESCRIPTION

Budget:	\$ 544,096	Purpose:	Parks
Location:	Noll/Mesford	Project Manager:	P & R Director Jeff Ozimek

Description:	This 1.2 acre passive park will be built around the natural landscape using existing trees and fauna. Plans call for benches, playground equipment, games tables, trails, and a shared use path. The City applied for a 2018 RCO (Recreation and Conservation Office) grant, but was not successful. The park plan has now been phased, with Phase 1 being built in 2020. Vegetation management, trails and one play area will be installed. Volunteers may be used for vegetation clearing.
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Justification:	Residential building permits along the Noll Road corridor are increasing over the next five years, and parks will be needed for these residents. The park land was donated by the Poulsbo-NK Rotary Club Foundation in April 2019 to be used as a public park in perpetuity. The inkind value is \$100,000. The foundation has built four "supportive" housing units on the adjacent parcel.
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Project Begin:	2014	Project Completion:	2025
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants			48,500		250,000				298,500
3	County									
4	PWTF									
5	Voted Bonds									
6	Non-Voted Bonds									-
7	Park Reserves			163,396						163,396
8	City Impact Fees	82,200								82,200
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 82,200	\$ -	\$ 211,896	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 544,096

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	55,383		8,313		8,000				71,696
	Land/Right of Way									-
	Construction	19,317		203,583		242,000				464,900
	Management	7,500								7,500
	Total	\$ 82,200	\$ -	\$ 211,896	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 544,096

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating				500	500	500	500	500	2,500
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500

PROJECT NAME:	URBAN PATHS & TRAILS
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PROJECT DESCRIPTION

Budget:	\$ 45,000	Purpose:	Parks
Location:	Various	Project Manager:	P & R Director Jeff Ozimek

Description:	Urban trails are installed to connect neighborhoods, parks, retail areas and offices. These trails may be placed on city property or rights-of-way, in parks or other city properties, or in other specified areas where a recreational easement between the private property owner and the City is in place. This funding would be used for trails that may or may not be a part of another project, and may include areas in College Marketplace (Vista Pathway), additional trails in Raab Park, additional trails in Fish Park, signage on exiting trails, paths between neighborhoods, or connections with trail systems that run outside of the city to the north or south.
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Justification:	The most recent update of the Urban Paths of Poulsbo (2018) highlights a variety of urban trail projects that can be accomplished using volunteers and city purchased materials, or by using a contractor. These trails may be placed on city property or rights-of-way, in parks or other city properties, or in other specified areas where a recreational easement between the private property owner and the City is in place and benefits pedestrians and possibly bikers.
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Project Begin:	2020	Project Completion:	2025
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves					10,000				10,000
8	City Impact Fees					35,000				35,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					10,000				10,000
	Land/Right of Way									-
	Construction					35,000				35,000
	Management			-	-					-
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating		300	300	300	300	300	300	300	2,100
	Debt									-
	Total Impact	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 2,100

PROJECT NAME:	WATERFRONT BOARDWALK
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PROJECT DESCRIPTION

Budget:	\$ 850,000	Purpose:	Parks
Location:	18809 Anderson Parkway	Project Manager:	P & R Director Jeff Ozimek
Description:	In 2022, an inspection of the Waterfront Boardwalk was completed to ensure its immediate and long-term safety/viability. The results of that inspection provided the City of Poulsbo with a cost estimate to complete high priority repairs to bring the stucture up to current safety standards.		
Justification:	This is a highly used structure, both on an everyday basis as well as during special events. High priority repairs are needed to keep the iconic boardwalk safe for users.		

Project Begin:	2021	Project Completion:	2025
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds				800,000					800,000
7	Park Reserves		50,000							50,000
8	City Impact Fees									-
9	Park Reserves									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ 50,000	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				78,500					78,500
	Land/Right of Way									-
	Construction		35,000		637,800					672,800
	Management		15,000		83,700					98,700
Total Costs		\$ -	\$ 50,000	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating			300	300	300	300	300	300	1,800
	Debt									-
Total Impact		\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,800

PROJECT NAME:	NELSON PARK CARETAKER HOUSE ROOF REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 40,000	Purpose:	Parks
Location:	Nelson Park	Project Manager:	PW Superintendent Mike Lund
Description:	Replacement of the roof on the Nelson Park Caretaker Home.		
Justification:	The Roof is over 20 years old and showing signs of wear. Minor leaks have been repaired but the roof has reached its useful life and needs to be replaced.		
Project Begin:	2023	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves				40,000					40,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction				35,000					35,000
	Management				5,000					5,000
	Total Costs	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	RAAB PARK CARETAKER RESIDENCE
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PROJECT DESCRIPTION

Budget:	\$ 200,000	Purpose:	Parks
Location:	Raab Park	Project Manager:	PW Superintendent Mike Lund/P & R Director Jeff Ozimek
Description:	<p>Replace the existing 1970 Double Wide Mobile Home that serves as a Caretakers residence. Delivery time is approximatley 15 months from time of order.</p>		
Justification:	<p>The existing 1970 Moblie Home is in very poor shape. There are numerous leaks in the roof that cannot be repaired. Currently there is a large tarp covering the roof of the home. There is mold inside the home and staff has concerns for the health of the caretaker and family.</p> <p>On 3/3/2021 City Council voted to KEEP the Caretaker Position and evaluate funding opportunities to replace the residence.</p>		
Project Begin:	2023	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	City Reserves			200,000						200,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction			190,000						190,000
	Management			10,000						10,000
	Total Costs	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	WEST POULSBO WATERFRONT PARK
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PROJECT DESCRIPTION

Budget:	\$ 550,000	Purpose:	Parks
Location:	5th Ave NW	Project Manager:	P & R Director Jeff Ozimek

Description:	The City acquired four, low-bank waterfront parcels on 5th Avenue NW in West Poulosbo in 2018. Development of these parcels will involve stormwater improvements on one parcel (.76 acre) and park improvements on three parcels (1.85 acres). Public visioning for the site occurred in 2022, but recreational opportunities on the site may include: swimming, walking, bird and wildlife viewing, picnicking, and play areas. Restoration and habitat improvements will also be made.
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Justification:	The city was fortunate to receive a state grant to purchase three of the last undeveloped parcels on Liberty Bay for public enjoyment. The development of the park will afford a variety of passive recreational opportunities for Poulosbo residents. 2023 funding is requested for preliminary design and cost estimates for the project to ensure accurate requests for grant funding.
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Project Begin:	2023	Project Completion:	2027
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants						400,000			400,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Park Reserves					50,000				50,000
8	City Impact Fees						100,000			100,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ 550,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					45,000				45,000
	Land/Right of Way									-
	Construction						475,000			475,000
	Management					5,000	25,000			30,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ 550,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating					500	500	250	250	1,500
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 250	\$ 250	\$ 1,500

CITY OF POULSBO

2023 - 2028 CITY IMPROVEMENT PLAN

TRANSPORTATION PROGRAM

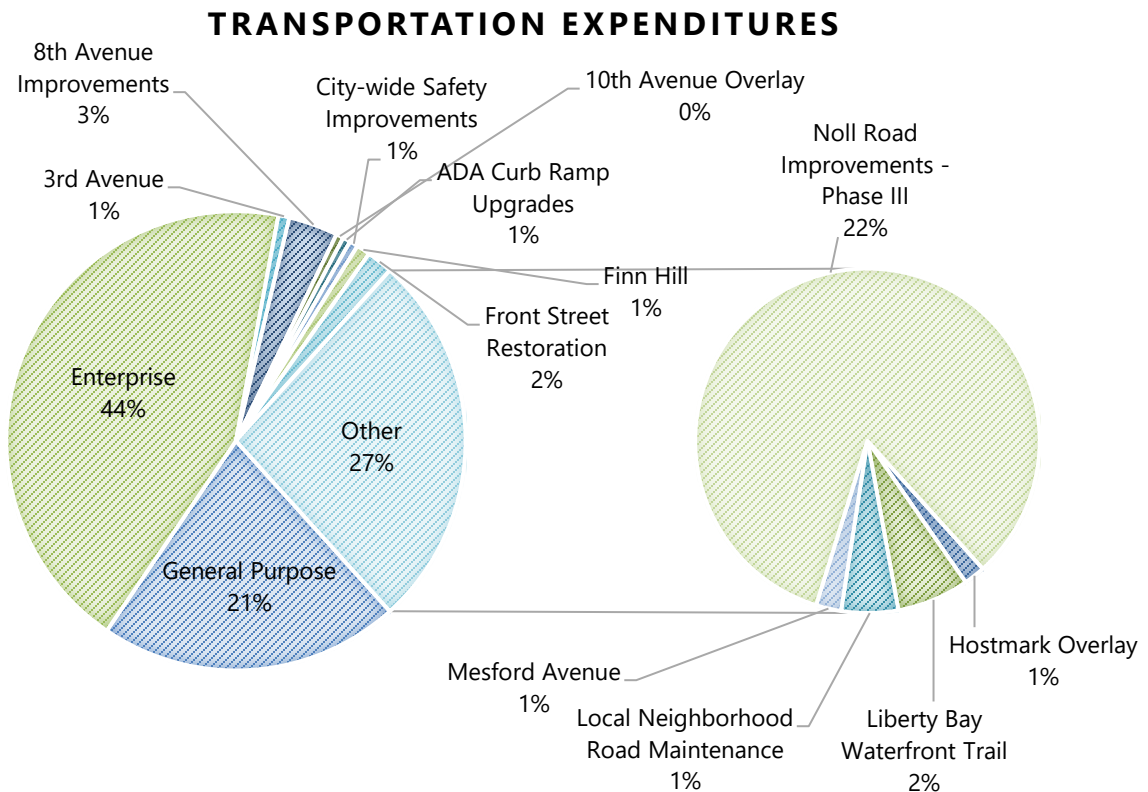
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CITY OF POULSBO

2023-2028 City Improvement Plan

TRANSPORTATION PROGRAM

The Transportation Program element of the City Improvement Plan comprises all vehicle and pedestrian transportation projects including roadways, alleys, sidewalks and traffic lighting/signals. The transportation projects will help traffic flow through the city and enhance pedestrian safety with new sidewalks. Combined they represent \$39,183,139 or 35% of the \$110,881,873 City Improvement Plan. The projects listed in the Transportation Program are projects from the Transportation Improvement Plan (TIP) that have established with available funding.



CITY IMPROVEMENT PLAN PROGRAM	AMOUNT
General Purpose	\$ 23,511,898
Transportation	\$ 39,183,139
Enterprise	\$ 48,186,836
TOTAL CAPITAL PROGRAM	\$ 110,881,873

2023 - 2028 TRANSPORTATION CAPITAL IMPROVEMENTS

Page	Project Name	Prior Years Costs	2022 Project Cost	2023 Project Cost	2024 Project Cost	2025 Project Cost	2026 Project Cost	2027 Project Cost	2028 Project Cost	Total Project Cost
STREET PROJECTS										
9-39	3rd Ave (Moe to Hostmark)	-	-	160,000	700,000	-	-	-	-	860,000
	1-Federal Grants	-	-	120,000	600,000	-	-	-	-	720,000
	7-Street Reserves	-	-	40,000	100,000	-	-	-	-	140,000
9-40	8th Avenue Improvements	-	-	-	-	350,000	500,000	3,000,000	-	3,850,000
	1-Federal Grants	-	-	-	-	100,000	400,000	2,500,000	-	3,000,000
	7-Street Reserves	-	-	-	-	250,000	100,000	-	-	350,000
	10-Real Estate Excise Tax	-	-	-	-	-	-	500,000	-	500,000
9-41	10th Avenue Overlay	-	-	-	-	-	50,000	530,000	-	580,000
	2-State Grants	-	-	-	-	-	-	400,000	-	400,000
	7-Street Reserves	-	-	-	-	-	50,000	-	-	50,000
	8-City Impact Fees	-	-	-	-	-	-	130,000	-	130,000
9-42	ADA Curb Ramp Upgrades	-	-	600,000	-	-	-	-	-	600,000
	2-State Grants	-	-	600,000	-	-	-	-	-	600,000
9-43	City-Wide Safety Improvements	48,910	613,528	-	-	-	-	-	-	662,438
	1-Federal Grants	45,000	597,438	-	-	-	-	-	-	642,438
	7-Street Reserves	3,910	16,090	-	-	-	-	-	-	20,000
9-44	Finn Hill Overlay	-	-	-	-	110,000	960,000	-	-	1,070,000
	2-State Grants	-	-	-	-	-	830,000	-	-	830,000
	7-Street Reserves	-	-	-	-	94,897	-	-	-	94,897
	10-Real Estate Excise Tax	-	-	-	-	15,103	130,000	-	-	145,103
9-45	Front Street Restoration	-	-	-	150,000	900,000	1,000,000	-	-	2,050,000
	1-Federal Grants	-	-	-	-	-	750,000	-	-	750,000
	2-State Grants	-	-	-	-	750,000	50,000	-	-	800,000
	7-Street Reserves	-	-	-	-	150,000	200,000	-	-	350,000
	10-Real Estate Excise Tax	-	-	-	150,000	-	-	-	-	150,000
9-46	Hostmark Overlay	-	-	-	-	-	-	-	600,000	600,000
	2-State Grants	-	-	-	-	-	-	-	405,000	405,000
	8-City Impact Fees	-	-	-	-	-	-	-	195,000	195,000
9-47	Liberty Bay Waterfront Trail	302,556	168,707	-	330,000	100,000	1,100,000	-	-	2,001,263
	1-Federal Grants	237,268	12,732	-	-	-	-	-	-	250,000
	2-State Grants	-	-	-	300,000	100,000	1,100,000	-	-	1,500,000
	7-Street Reserves	65,288	155,975	-	30,000	-	-	-	-	251,263
9-48	Local Neighborhood Road Maintenance Program	266,046	406,718	150,000	150,000	150,000	150,000	150,000	150,000	1,572,764
	7-Neighborhood Street Reserves	266,046	406,718	150,000	150,000	150,000	150,000	150,000	150,000	1,572,764
9-49	Mesford Avenue	-	-	-	-	50,000	650,000	-	-	700,000
	1-Federal Grants	-	-	-	-	-	500,000	-	-	500,000
	7-Street Reserves	-	-	-	-	50,000	150,000	-	-	200,000
9-50	Noll Road Improvements - Phase III - Roadway	8,012,452	3,754,222	1,300,000	3,270,000	3,300,000	5,000,000	-	-	24,636,674
	1-Federal Grants	5,004,526	516,797	875,000	1,970,000	1,800,000	3,500,000	-	-	13,666,323
	2-State Grants	382,726	132,274	-	1,050,000	950,000	1,000,000	-	-	3,515,000
	6-Non-Voted Bonds	1,356,480	-	-	-	-	-	-	-	1,356,480
	7-Street Reserves	98,720	374,151	-	-	-	-	-	-	472,871
	8-City Impact Fees	1,170,000	1,481,000	125,000	-	550,000	500,000	-	-	3,826,000
	10-Real Estate Excise Tax	-	1,250,000	300,000	250,000	-	-	-	-	1,800,000
	Total Transportation Capital Projects	\$ 8,629,964	\$ 4,943,175	\$ 2,210,000	\$ 4,600,000	\$ 4,960,000	\$ 9,410,000	\$ 3,680,000	\$ 750,000	\$ 39,183,139
	Total Transportation Capital Funding Sources	\$ 8,629,964	\$ 4,943,175	\$ 2,210,000	\$ 4,600,000	\$ 4,960,000	\$ 9,410,000	\$ 3,680,000	\$ 750,000	\$ 39,183,139
	1-Federal Grants	5,286,794	1,126,967	995,000	2,570,000	1,900,000	5,150,000	2,500,000	-	19,528,761
	2-State Grants	382,726	132,274	600,000	1,350,000	1,800,000	2,980,000	400,000	405,000	8,050,000
	6-Non-Voted Bonds	1,356,480	-	-	-	-	-	-	-	1,356,480
	7-Street Reserves	433,964	952,934	190,000	280,000	694,897	650,000	150,000	150,000	3,501,795
	8-City Impact Fees	1,170,000	1,481,000	125,000	-	550,000	500,000	130,000	195,000	4,151,000
	10-Real Estate Excise Tax	-	1,250,000	300,000	400,000	15,103	130,000	500,000	-	2,595,103

PROJECT NAME:	3RD AVENUE (MOE TO HOSTMARK)
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PROJECT DESCRIPTION

Budget:	\$ 860,000	Purpose:	Transportation
Location:	3rd Ave - Moe to Hostmark	Project Manager:	PW Director Diane Lenius, P.E.

Description: Currently this section of 3rd Avenue (Moe to Hostmark) does not have sidewalks and the road condition consists of poor subgrade. This project will install approximately 775-feet of sidewalks, curbs, gutters and parking strip. The project will be funded by STP/Federal grant and/or TIB/State grant \$600,000 and City Match \$120,000. STP grants are awarded every two years. TIB grants are awarded every year. The City has received many federal/state grants for similar street improvements on recent projects such as Viking Ave, Lincoln Road, Noll Road and Finn Hill Road.

Justification: This project will improve safety and reduce street maintenance costs.

Project Begin:	2023	Project Completion:	2024
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants			120,000	600,000					720,000
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves			40,000	100,000					140,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 160,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 860,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			160,000						160,000
	Land/Right of Way									-
	Construction				630,000					630,000
	Management				70,000					70,000
	Total Costs	\$ -	\$ -	\$ 160,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 860,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	8TH AVENUE IMPROVEMENTS			
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PROJECT DESCRIPTION				
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Budget:	\$ 3,850,000	Purpose:	Road Restoration	
Location:	8th Avenue	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	The project includes the relocation of the intersection, realignment of 8th Avenue and an improved connection to SR305 (vicinity of Lincoln)			
Justification:	This project will improve safety and intersection operations.			
Project Begin:	2025	Project Completion:	2027	

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants					100,000	400,000	2,500,000		3,000,000
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves					250,000	100,000			350,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax							500,000		500,000
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 500,000	\$ 3,000,000	\$ -	\$ 3,850,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					350,000				350,000
	Land/Right of Way						500,000			500,000
	Construction							2,750,000		2,750,000
	Management							250,000		250,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 500,000	\$ 3,000,000	\$ -	\$ 3,850,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	10TH AVENUE OVERLAY		
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PROJECT DESCRIPTION			
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Budget:	\$ 580,000	Purpose:	Road Restoration
Location:	10th Avenue	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The project will overlay the road on 10th Avenue from NE Lincoln Rd to NE Liberty Rd. Includes ADA Improvements.		
Justification:	The existing road is deteriorated asphalt and needs to be replaced.		
Project Begin:	2026	Project Completion:	2027

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants							400,000		400,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves						50,000			50,000
8	City Impact Fees							130,000		130,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 530,000	\$ -	\$ 580,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						50,000			50,000
	Land/Right of Way									-
	Construction							500,000		500,000
	Management							30,000		30,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 530,000	\$ -	\$ 580,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	ADA CURB RAMP UPGRADES									
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PROJECT DESCRIPTION										
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Budget:	\$	600,000	Purpose:	Transportation						
Location:	Varies		Project Manager:	PW Director Diane Lenius, P.E.						
Description:	Project includes various improvements to pedestrian facilities located within the City right of way necessary to bring these facilities into compliance with ADA standards. The ADA transition plan will be the basis for prioritizing projects.									
Justification:	Improve ADA access in accordance with our ADA Transition Plan.									
Project Begin:	2023		Project Completion:	2023						

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants			600,000						600,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves									-
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			50,000						50,000
	Land/Right of Way									-
	Construction			500,000						500,000
	Management			50,000						50,000
	Total Costs	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes:	There will be no additional impact on future operating budgets									
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	Prior Years	Current 2022	Six-Year Plan						Total Costs	
			2023	2024	2025	2026	2027	2028		
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	CITY-WIDE SAFETY IMPROVEMENTS			
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PROJECT DESCRIPTION				
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Budget:	\$ 662,438	Purpose:	Transportation	
Location:	Various	Project Manager:	Civil Engineer Charlie Roberts	
Description:	This project will focus on pedestrian safety improvements and will remove, upgrade, and install new pavement markings, evaluate mid-block crosswalks and provide ADA improvements at various locations throughout the City. Specific sites will also be evaluated for installation of rectangular rapid flashing beacons (RRFB's).			
Justification:	The project will improve pedestrian safety.			
Project Begin:	2021	Project Completion:	2022	

FUNDING DESCRIPTION										
	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants	45,000	597,438							642,438
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves	3,910	16,090							20,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 48,910	\$ 613,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,438

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	48,910								48,910
	Land/Right of Way									-
	Construction		588,528							588,528
	Management		25,000							25,000
	Total Costs	\$ 48,910	\$ 613,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,438

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
Notes:		There will be no additional impact on future operating budgets								

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	FINN HILL OVERLAY			
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PROJECT DESCRIPTION				
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Budget:	\$ 1,070,000	Purpose:	Road Restoration	
Location:	Finn Hill	Project Manager:	City Engineer Josh Ranes, P.E.	
Description:	Project will resurface NW Finn Hill Rd from Viking Ave to SR3 overpass and from Olhava Way to Rhododendron Drive.			
Justification:	The existing asphalt surface is in very bad condition.			
Project Begin:	2025	Project Completion:	2026	

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants						830,000			830,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves					94,897				94,897
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax					15,103	130,000			145,103
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 960,000	\$ -	\$ -	\$ 1,070,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					110,000				110,000
	Land/Right of Way									-
	Construction						900,000			900,000
	Management						60,000			60,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 960,000	\$ -	\$ -	\$ 1,070,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	FRONT STREET RESTORATION			
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PROJECT DESCRIPTION				
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Budget:	\$ 2,050,000	Purpose:	Road Restoration	
Location:	Front Street	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	The project will be combined with the Water Replacement Project. Project will include raised crosswalks.			
Justification:	The existing deteriorated asphalt is over 30 years old and needs to be replaced.			
Project Begin:	2024	Project Completion:	2026	

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants						750,000			750,000
2	State Grants					750,000	50,000			800,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves					150,000	200,000			350,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax				150,000					150,000
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ 150,000	\$ 900,000	\$ 1,000,000	\$ -	\$ -	\$ 2,050,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				150,000					150,000
	Land/Right of Way									-
	Construction					800,000	850,000			1,650,000
	Management					100,000	150,000			250,000
	Total Costs	\$ -	\$ -	\$ -	\$ 150,000	\$ 900,000	\$ 1,000,000	\$ -	\$ -	\$ 2,050,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	HOSTMARK OVERLAY			
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PROJECT DESCRIPTION				
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Budget:	\$ 600,000	Purpose:	Road Restoration	
Location:	Hostmark	Project Manager:	City Engineer Josh Ranes, P.E.	
Description:	Project will overlay road on Hostmark Street from Front St. NE to SR305. Includes ADA improvements.			
Justification:	The existing asphalt surface is in poor condition.			
Project Begin:	2028	Project Completion:	2028	

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants								405,000	405,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves									-
8	City Impact Fees								195,000	195,000
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design								50,000	50,000
	Land/Right of Way									-
	Construction								500,000	500,000
	Management								50,000	50,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes: There will be no additional impact on future operating budgets

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	LIBERTY BAY WATERFRONT TRAIL
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PROJECT DESCRIPTION

Budget:	\$ 2,001,263	Purpose:	Transportation
Location:	Anderson Parkway/ Fish Park	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project will create a pedestrian/bicycle trail along the shoreline from Legion Park to Liberty Bay Auto dealership.		
Justification:	The project will enhance pedestrian connectivity between Anderson Parkway and Fish Park.		

Project Begin:	2011	Project Completion:	2029
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants	237,268	12,732							250,000
2	State Grants				300,000	100,000	1,100,000			1,500,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves	65,288	155,975		30,000					251,263
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 302,556	\$ 168,707	\$ -	\$ 330,000	\$ 100,000	\$ 1,100,000	\$ -	\$ -	\$ 2,001,263

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	302,556			330,000	100,000				732,556
	Land/Right of Way		168,707							168,707
	Construction						1,100,000			1,100,000
	Management									-
	Total Costs	\$ 302,556	\$ 168,707	\$ -	\$ 330,000	\$ 100,000	\$ 1,100,000	\$ -	\$ -	\$ 2,001,263

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	LOCAL NEIGHBORHOOD ROAD MAINTENANCE PROGRAM			
PROJECT DESCRIPTION				
Budget:	\$	1,572,764	Purpose:	Transportation
Location:	City-Wide		Project Manager:	PW Superintendent Mike Lund
Description:	The annual road maintenance program identifies activities that preserve the local roads including pavement repairs and pavement overlays.			
Justification:	The goal is to provide the highest possible level of service with available resources.			
Project Begin:	Ongoing		Project Completion:	Ongoing

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Neigh Street Reserves	266,046	406,718	150,000	150,000	150,000	150,000	150,000	150,000	1,572,764
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ 266,046	\$ 406,718	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,572,764

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	28,914								28,914
	Land/Right of Way									-
	Construction	237,132	391,718	135,000	135,000	135,000	135,000	135,000	135,000	1,438,850
	Management		15,000	15,000	15,000	15,000	15,000	15,000	15,000	105,000
Total Costs		\$ 266,046	\$ 406,718	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,572,764

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes: There will be no additional impact on future operating budgets

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	MESFORD AVENUE IMPROVEMENTS			
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PROJECT DESCRIPTION				
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Budget:	\$ 700,000	Purpose:	Road Restoration	
Location:	Mesford Avenue	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	The project will overlay a section of road, add sidewalks and drainage improvements.			
Justification:	This project will replace a missing segment of sidewalk within a school zone.			
Project Begin:	2025	Project Completion:	2026	

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants						500,000			500,000
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Street Reserves					50,000	150,000			200,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 650,000	\$ -	\$ -	\$ 700,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					50,000				50,000
	Land/Right of Way									-
	Construction						600,000			600,000
	Management						50,000			50,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 650,000	\$ -	\$ -	\$ 700,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	NOLL ROAD IMPROVEMENTS - PHASE III - ROADWAY								
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PROJECT DESCRIPTION									
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Budget:	\$	24,636,674	Purpose:	Transportation
Location:	Noll Road		Project Manager:	PW Director Diane Lenius, P.E.
Description:	<p>The project as a whole extends from SR305 & Johnson Way vicinity to Lincoln Rd along a new alignment as shown on the City Transportation Plan. This project will be implemented in several phases (segments). Construction will be divided into three or more phases – the South Segment, Middle Segment, and North Segment: The South Segment is fully funded and was advertised in 2020 and includes approximately 3600 LF of new roadway from SR305 & Johnson Way vicinity to Noll Road at Storhoff; construction of this segment will take place in 2020/21/22. The Middle Segment and North Segments will begin right of way acquisition and design in 2020 and construction in 2024/25/26 to be completed by 2027. These segments will be funded by FHWA/STP, TIB, and CITY TIF over the next 10 years. The North Segment has already secured \$1.07 million in STP funding. The City has been successful in obtaining grant funds from these sources for past similar projects; therefore these funds are reasonably assured. This funding summary (below) is for all the roadway minus the Roundabout and Tunnel.</p>			
Justification:	The project will increase roadway capacity and improve safety.			
Project Begin:	2014		Project Completion:	2026

FUNDING DESCRIPTION									
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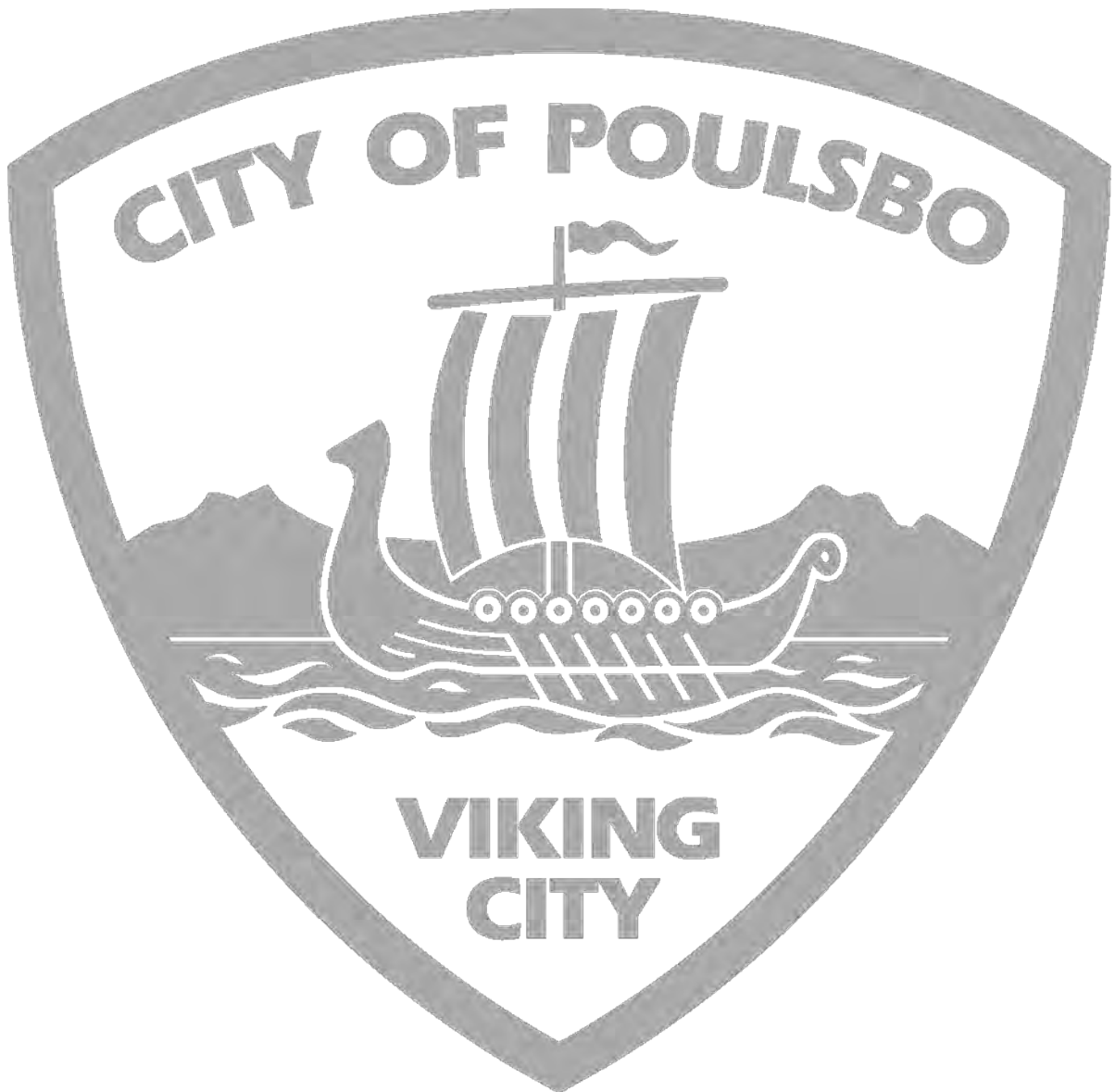
	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants	5,004,526	516,797	875,000	1,970,000	1,800,000	3,500,000			13,666,323
2	State Grants	382,726	132,274		1,050,000	950,000	1,000,000			3,515,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds	1,356,480								1,356,480
7	Street Reserves	98,720	374,151							472,871
8	City Impact Fees	1,170,000	1,481,000	125,000		550,000	500,000			3,826,000
9	General Fund Revenue									-
10	Real Estate Excise Tax		1,250,000	300,000	250,000					1,800,000
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 8,012,452	\$ 3,754,222	\$ 1,300,000	\$ 3,270,000	\$ 3,300,000	\$ 5,000,000	\$ -	\$ -	\$ 24,636,674

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	2,143,530	781,330	125,000		300,000				3,349,860
	Land/Right of Way	1,162,989	838,511	300,000	250,000					2,551,500
	Construction	4,424,882	1,994,125	800,000	2,750,000	2,800,000	4,500,000			17,269,007
	Management	281,051	140,256	75,000	270,000	200,000	500,000			1,466,307
	Total Costs	\$ 8,012,452	\$ 3,754,222	\$ 1,300,000	\$ 3,270,000	\$ 3,300,000	\$ 5,000,000	\$ -	\$ -	\$ 24,636,674

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS									
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Notes:									
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt		302,000	302,000	302,000	302,000	302,000	302,000		1,812,000
	Total Impact	\$ -	\$ 302,000	\$ 302,000	\$ 302,000	\$ 302,000	\$ 302,000	\$ 302,000	\$ -	\$ 1,812,000



CITY OF POULSBO

2023 - 2028 CITY IMPROVEMENT PLAN

ENTERPRISE PROGRAM

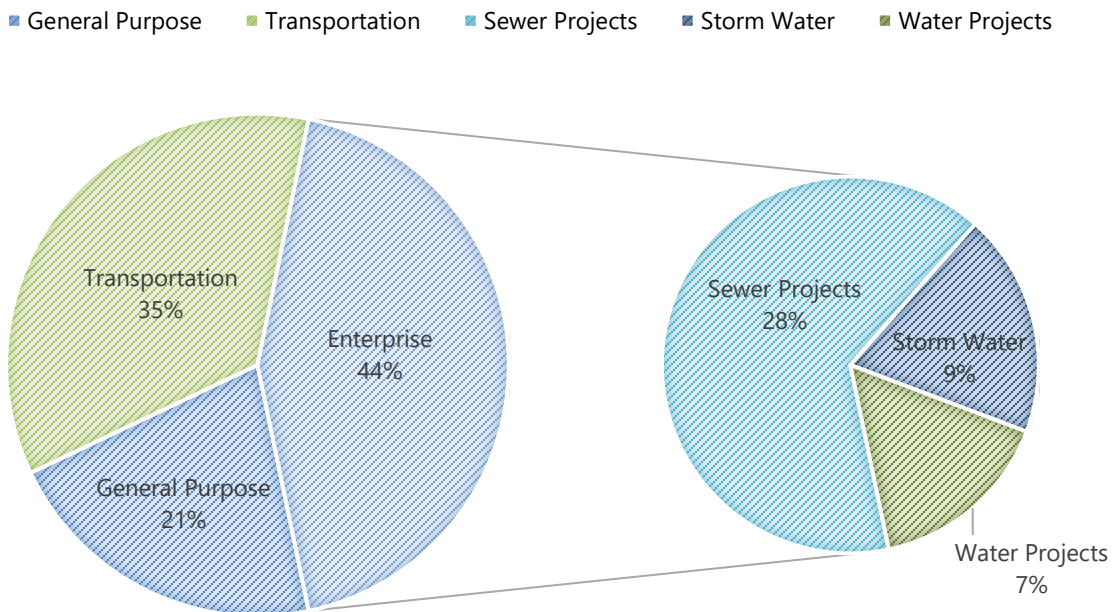
CITY OF POULSBO

2023-2028 City Improvement Plan

ENTERPRISE PROGRAM

The Enterprise Program element of the City Improvement Plan comprises Water, Wastewater, Solid Waste and Storm Water Utility Programs. Combined, they represent \$48,186,836 or 44% of the \$110,881,873 City Improvement Plan. Funding for the Enterprise projects will come from the individual utility's reserve funds or by issuing debt supported by the rate payers of the utility.

ENTERPRISE EXPENDITURES



CITY IMPROVEMENT PLAN PROGRAM	AMOUNT
General Purpose	\$ 23,511,898
Transportation	\$ 39,183,139
Enterprise	\$ 48,186,836
TOTAL CAPITAL PROGRAM	\$ 110,881,873

2023 - 2028 ENTERPRISE CAPITAL IMPROVEMENTS (WATER)

Page	Project Name	Prior Years Costs	2022 Project Cost	2023 Project Cost	2024 Project Cost	2025 Project Cost	2026 Project Cost	2027 Project Cost	2028 Project Cost	Total Project Cost
WATER PROJECTS										
9-55	340 Zone Fire Flow - 4th Ave	-	-	-	-	250,000	-	-	-	250,000
	7-Water Reserves	-	-	-	-	250,000	-	-	-	250,000
9-56	3rd Ave Water	-	-	500,000	-	-	-	-	-	500,000
	7-Water Reserves	-	-	500,000	-	-	-	-	-	500,000
9-57	Big Valley Well #3	-	-	-	-	-	450,000	-	-	450,000
	7-Water Reserves	-	-	-	-	-	450,000	-	-	450,000
9-58	Caldart Main	-	-	-	-	50,000	550,000	-	-	600,000
	7-Water Reserves	-	-	-	-	50,000	550,000	-	-	600,000
9-59	Finn Hill Tank Retrofit	-	-	-	-	80,000	500,000	-	-	580,000
	7-Water Reserves	-	-	-	-	80,000	500,000	-	-	580,000
9-60	Front Street Water Main Replacement	-	-	-	500,000	-	-	-	-	500,000
	7-Water Reserves	-	-	-	500,000	-	-	-	-	500,000
9-61	Hostmark Pipe	-	-	-	-	-	-	-	1,750,000	1,750,000
	7-Water Reserves	-	-	-	-	-	-	-	1,750,000	1,750,000
9-62	Noll Road Water Improvements	556,354	213,646	20,000	60,000	-	-	-	-	850,000
	7-Water Reserves	556,354	213,646	20,000	60,000	-	-	-	-	850,000
9-63	Old Town Water Main Replacement	-	-	-	-	-	35,000	315,000	-	350,000
	7-Water Reserves	-	-	-	-	-	35,000	315,000	-	350,000
9-64	Mesford PRV	24,967	845,033	-	-	-	-	-	-	870,000
	7-Water Reserves	24,967	845,033	-	-	-	-	-	-	870,000
9-65	Westside Well #2	-	-	-	-	-	412,000	-	-	412,000
	7-Water Reserves	-	-	-	-	-	412,000	-	-	412,000
9-66	Wilderness Tank Retrofit	-	80,000	-	-	-	500,000	-	-	580,000
	7-Water Reserves	-	80,000	-	-	-	500,000	-	-	580,000
	Total Water Capital Projects	\$ 581,321	\$ 1,138,679	\$ 520,000	\$ 560,000	\$ 380,000	\$ 2,447,000	\$ 315,000	\$ 1,750,000	\$ 7,692,000
	Total Water Capital Funding Sources	\$ 581,321	\$ 1,138,679	\$ 520,000	\$ 560,000	\$ 380,000	\$ 2,447,000	\$ 315,000	\$ 1,750,000	\$ 7,692,000
	7-Water Reserves	581,321	1,138,679	520,000	560,000	380,000	2,447,000	315,000	1,750,000	7,692,000

PROJECT NAME:	340 ZONE FIRE FLOW - 4TH AVENUE
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PROJECT DESCRIPTION

Budget:	\$ 250,000	Purpose:	Water
Location:	4th Ave	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Install Fire Pump within this sub-zone to address low pressure issues with fire flow in the 4th Ave tank area.		
Justification:	This fire pump is needed to address low pressure issues within this water system sub-zone. Pressures can reach sub 20 p.s.i. in the distribution system which is below the required 30 p.s.i. threshold.		
Project Begin:	2025	Project Completion:	2025

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves					250,000				250,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					20,000				20,000
	Land/Right of Way									-
	Construction					230,000				230,000
	Management									-
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	3RD AVENUE WATER
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PROJECT DESCRIPTION

Budget:	\$ 500,000	Purpose:	Water
Location:	3rd Ave NE (Downtown)	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Install 8" water main on 3rd Ave NE between Moe St and Hostmark St with new water services, approximately 830 ft.		
Justification:	This main will connect Moe St with Hostmark St to provide fireflow as well as oppourtunity for connection to any developing businesses along 3rd Ave NE. It will also provide redundancy for the existing neighborhoods with other means of providing water.		
Project Begin:	2023	Project Completion:	2023

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves			500,000						500,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			40,000						40,000
	Land/Right of Way									-
	Construction			440,000						440,000
	Management			20,000						20,000
Total Costs		\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	BIG VALLEY WELL #3
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PROJECT DESCRIPTION

Budget:	\$ 450,000	Purpose:	Water
Location:	Big Valley Well Site	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Drill and develop an additional well at the Big Valley Well site.		
Justification:	Additional source capacity is needed to provide maximum day demand and replenish fire suppression storage by 2034 and a new 500 g.p.m. well will supply sufficient flows.		
Project Begin:	2026	Project Completion:	2026

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves						450,000			450,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						35,000			35,000
	Land/Right of Way									-
	Construction						400,000			400,000
	Management						15,000			15,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	CALDART MAIN
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PROJECT DESCRIPTION

Budget:	\$ 600,000	Purpose:	Water
Location:	Caldart Ave	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Replace 8" asbestos cement water main with new 8" ductile iron water main on Caldart Ave from Hostmark St to the New Raab Park Reservoir (approximately 1800 ft.)		
Justification:	This asbestos cement water main is past its service life and is the last piece in service to be replaced.		
Project Begin:	2025	Project Completion:	2026

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves					50,000	550,000			600,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 550,000	\$ -	\$ -	\$ 600,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					50,000				50,000
	Land/Right of Way									-
	Construction						530,000			530,000
	Management						20,000			20,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 550,000	\$ -	\$ -	\$ 600,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	FINN HILL TANK RETROFIT
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PROJECT DESCRIPTION

Budget:	\$ 580,000	Purpose:	Water
Location:	Finn Hill Water Tank	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Project will retrofit for seismic resiliency including earthquake valves and paint the 1M gallon tank located at Finn Hill tank site.		
Justification:	The existing tank is old and it does not meet seismic design standards.		
Project Begin:	2025	Project Completion:	2026

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves					80,000	500,000			580,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 500,000	\$ -	\$ -	\$ 580,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					80,000				80,000
	Land/Right of Way									-
	Construction						480,000			480,000
	Management						20,000			20,000
Total Costs		\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 500,000	\$ -	\$ -	\$ 580,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	FRONT STREET MAIN REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 500,000	Purpose:	Water
Location:	Front Street	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project will replace the old cast iron water main with a ductile iron water main along Front Street between Jensen and 4th Ave.		
Justification:	The existing main is old cast iron and needs to be replaced.		
Project Begin:	2024	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
6	Non-Voted Bonds									-
7	Water Reserves				500,000					500,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
	Total Funding	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				50,000					50,000
	Land/Right of Way									-
	Construction				450,000					450,000
	Management									-
	Total Costs	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	HOSTMARK PIPE/SR 305 CROSSING
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PROJECT DESCRIPTION

Budget:	\$ 1,750,000	Purpose:	Water
Location:	Hostmark Street	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project extends the new 12" distribution main on Hostmark across SR 305 to Front St.		
Justification:	This new connection better serves the lower system with a 12" distribution main. The current pipe runs through the woods and is undersized.		

Project Begin:	2028	Project Completion:	2028
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
6	Non-Voted Bonds									-
7	Water Reserves								1,750,000	1,750,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ 1,750,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design								175,000	175,000
	Land/Right of Way									-
	Construction								1,500,000	1,500,000
	Management								75,000	75,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ 1,750,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	NOLL ROAD WATER IMPROVEMENTS
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PROJECT DESCRIPTION

Budget:	\$ 850,000	Purpose:	Water
Location:	Noll Road	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Water system improvements associated with the City's Noll Road Improvement Project.		
Justification:	The City will be making required water system improvements associated with the City's Noll Road Improvements construction.		
Project Begin:	2019	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves	556,354	213,646	20,000	60,000					850,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ 556,354	\$ 213,646	\$ 20,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			20,000						20,000
	Land/Right of Way									-
	Construction	498,707	163,115		55,000					716,822
	Management	57,647	50,531		5,000					113,178
Total Costs		\$ 556,354	\$ 213,646	\$ 20,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	OLD TOWN WATER MAIN REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 350,000	Purpose:	Water
Location:	Old Town Area	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project will replace the undersized water main along three streets located in the Old Town Area of Poulsbo: Harrison, Eliason, and Ryen.		
Justification:	This project will improve the fire flow in the Old Town Area of Poulsbo.		
Project Begin:	2026	Project Completion:	2027

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves						35,000	315,000		350,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 315,000	\$ -	\$ 350,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						35,000			35,000
	Land/Right of Way									-
	Construction							300,000		300,000
	Management							15,000		15,000
Total Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 315,000	\$ -	\$ 350,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	MESFORD PRV STATION REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 870,000	Purpose:	Water
Location:	Mesford and Schooner Ct	Project Manager:	Foreman Ryan Golden
Description:	Replace old outdated Mesford Bleed Station with new vault, valves and flow control appurtenances. Project will also replace Swanson PRV.		
Justification:	The Mesford Bleed is essentially the only supply for the middle system, except for extreme fire flow conditions. The current station was built in 1974 and is old, outdated and a maintenance safety hazard. There is no thrust protection or pipe restraints. The current valves and appurtenances are corroding and have a high probability of failure. A packaged PRV station similar to the Viking and Commerce PRV's would be a good option. Swanson PRV is oldest PRV in the City and needs to be replaced with a modern packaged system.		
Project Begin:	2022	Project Completion:	2023

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves	24,967	845,033							870,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ 24,967	\$ 845,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 870,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	24,967	31,783							56,750
	Land/Right of Way									-
	Construction		703,250							703,250
	Management		110,000							110,000
Total Costs		\$ 24,967	\$ 845,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 870,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	WESTSIDE WELL #2
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PROJECT DESCRIPTION

Budget:	\$ 412,000	Purpose:	Water
Location:	Westside Well Site - (N Viking)	Project Manager:	PW Superintendent Mike Lund
Description:	Drill, develop, and equip an additional well at Westside Well site.		
Justification:	Existing source will need to pump more than 18 hrs per day after 2019. Additional supply capacity should be installed to reduce demand on aquifers and equipment. This project will be re-evaluated after a long term water supply study.		

Project Begin:	2026	Project Completion:	2026
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves						412,000			412,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,000	\$ -	\$ -	\$ 412,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						30,000			30,000
	Land/Right of Way									-
	Construction						367,000			367,000
	Management						15,000			15,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,000	\$ -	\$ -	\$ 412,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	WILDERNESS TANK RETROFIT
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PROJECT DESCRIPTION

Budget:	\$ 580,000	Purpose:	Water
Location:	Wilderness Park	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Project will retrofit for seismic resiliency including earthquake valves and paint the 1M gallon tank located in Wilderness Park. Project will also replace the existing PRV.		
Justification:	The existing tank is old and it does not meet seismic design standards. PRV is old and some valve components do not function.		
Project Begin:	2022	Project Completion:	2026

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Water Reserves		80,000				500,000			580,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 580,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		80,000							80,000
	Land/Right of Way									-
	Construction						480,000			480,000
	Management						20,000			20,000
Total Costs		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 580,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2023 - 2028 ENTERPRISE CAPITAL IMPROVEMENTS (SEWER)

Page	Project Name	Prior Years Costs	2022 Project Cost	2023 Project Cost	2024 Project Cost	2025 Project Cost	2026 Project Cost	2027 Project Cost	2028 Project Cost	Total Project Cost
SEWER PROJECTS										
9-68	3rd Ave Sewer	-	-	300,000	-	-	-	-	-	300,000
	7-Sewer Reserves	-	-	300,000	-	-	-	-	-	300,000
9-69	Alasund Pump Station Gravity Connection	-	-	500,000	-	-	-	-	-	500,000
	7-Sewer Reserves	-	-	500,000	-	-	-	-	-	500,000
9-70	Kitsap County - Bangor/Keyport Forcemain Replacement	-	1,165,590	903,581	955,659	-	-	-	-	3,024,830
	7-Sewer Reserves	-	1,165,590	903,581	955,659	-	-	-	-	3,024,830
9-71	Kitsap County - Diffuser Replacement	-	-	171,259	-	-	-	-	-	171,259
	7-Sewer Reserves	-	-	171,259	-	-	-	-	-	171,259
9-72	Kitsap County - HVAC Upgrades	-	-	-	350,000	-	-	-	-	350,000
	7-Sewer Reserves	-	-	-	350,000	-	-	-	-	350,000
9-73	Kitsap County - Lemolo Shores Pipeline Upgrade	-	730,000	-	4,100,000	-	-	-	-	4,830,000
	7-Sewer Reserves	-	730,000	-	4,100,000	-	-	-	-	4,830,000
9-74	Kitsap County - Nutrient Process Upgrade	-	-	-	79,150	-	-	-	-	79,150
	7-Sewer Reserves	-	-	-	79,150	-	-	-	-	79,150
9-75	Kitsap County - Sewer Utility Plan	-	-	135,000	-	-	-	-	-	135,000
	7-Sewer Reserves	-	-	135,000	-	-	-	-	-	135,000
9-76	Kitsap County - Solid Facilities Upgrades	-	-	500,000	-	-	-	-	-	500,000
	7-Sewer Reserves	-	-	500,000	-	-	-	-	-	500,000
9-77	Kitsap County - Solids & Liquid Haul Upgrade	-	-	1,600,000	2,658,800	3,600,000	2,904,144	1,296,656	1,000,000	13,059,600
	7-Sewer Reserves	-	-	1,600,000	2,658,800	3,600,000	2,904,144	1,296,656	1,000,000	13,059,600
9-78	Kitsap County - SCADA System Upgrades	-	-	67,200	179,000	162,200	123,000	84,200	42,000	657,600
	7-Sewer Reserves	-	-	67,200	179,000	162,200	123,000	84,200	42,000	657,600
9-79	Kitsap County - Staff Trailers Replacement	-	228,672	-	-	-	-	-	-	228,672
	7-Sewer Reserves	-	228,672	-	-	-	-	-	-	228,672
9-80	Kitsap County - Third Lemolo Siphon	56,884	46,928	-	-	-	710,000	710,000	-	1,523,812
	7-Sewer Reserves	56,884	46,928	-	-	-	710,000	710,000	-	1,523,812
9-81	Lemolo House Purchase	-	-	-	-	-	500,000	-	-	500,000
	7-Sewer Reserves	-	-	-	-	-	500,000	-	-	500,000
9-82	Lindvig Pump Station Redundant	-	-	500,000	-	-	-	-	-	500,000
	7-Sewer Reserves	-	-	500,000	-	-	-	-	-	500,000
9-83	Noll Road Sewer Improvements	170,724	129,276	-	70,000	-	-	-	-	370,000
	7-Sewer Reserves	170,724	129,276	-	70,000	-	-	-	-	370,000
9-84	Old Town Sewer Upgrades	-	-	-	-	-	25,000	215,000	-	240,000
	7-Sewer Reserves	-	-	-	-	-	25,000	215,000	-	240,000
9-85	Poulsbo MH Sewer Re-Route	-	-	-	-	350,000	-	-	-	350,000
	7-Sewer Reserves	-	-	-	-	350,000	-	-	-	350,000
9-86	SR305 Force Main Extension	-	-	-	-	200,000	2,610,000	-	-	2,810,000
	7-Sewer Reserves	-	-	-	-	200,000	2,610,000	-	-	2,810,000
9-87	SR305 Storage Facility	55,848	1,044,152	-	-	-	-	-	-	1,100,000
	7-Sewer Reserves	55,848	1,044,152	-	-	-	-	-	-	1,100,000
	Total Sewer Capital Projects	\$ 283,456	\$ 3,344,618	\$ 4,677,040	\$ 8,392,609	\$ 4,312,200	\$ 6,872,144	\$ 2,305,856	\$ 1,042,000	\$ 31,229,923
	Total Sewer Capital Funding Sources	\$ 283,456	\$ 3,344,618	\$ 4,677,040	\$ 8,392,609	\$ 4,312,200	\$ 6,872,144	\$ 2,305,856	\$ 1,042,000	\$ 31,229,923
	7-Sewer Reserves	283,456	3,344,618	4,677,040	8,392,609	4,312,200	6,872,144	2,305,856	1,042,000	31,229,923

PROJECT NAME:	3RD AVENUE SEWER			
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PROJECT DESCRIPTION				
Budget:	\$ 300,000	Purpose:	Sewer	
Location:	3rd Ave NE (Downtown)	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	Relocate the existing Sanitary Sewer Main to the 3rd Ave roadway section. Replace with 800 LF of 8" PVC Sewer Pipe.			
Justification:	The existing Sanitary Sewer on 3rd ave has a long belly in the line which is in need of constant maintenance and needs to be replaced. The existing sewer is also along the top of the slope on the East side of 3rd Ave between Hostmark and Moe St. As part of the 3rd ave road project retaining walls will need to be installed along the slope to allow more parking. The sewer needs to be relocated into the roadway to complete this work.			
Project Begin:	2023	Project Completion:	2023	

FUNDING DESCRIPTION										
	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			300,000						300,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			20,000						20,000
	Land/Right of Way									-
	Construction			270,000						270,000
	Management			10,000						10,000
	Total Costs	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
Notes:		There will be no additional impact on future operating budgets.								

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	ALASUND PUMP STATION GRAVITY CONNECTION
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PROJECT DESCRIPTION

Budget:	\$ 500,000	Purpose:	Sewer
Location:	Noll Road	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Install 2500 lf of 8" gravity sewer to eliminate the Alasund Meadows Pump Station. This project has been in the preliminary design for the Noll Road Corridor Study for many years. Once the developments along Noll Road install their portion of the gravity sewer the City can install this portion.		
Justification:	This project would eliminate ongoing maintenance cost associated with the Alasund Meadows Pumpstation.		

Project Begin:	2023	Project Completion:	2023
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			500,000						500,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			25,000						25,000
	Land/Right of Way									-
	Construction			465,000						465,000
	Management			10,000						10,000
	Total Costs	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY - BANGOR / KEYPORT FORCEMAIN REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 3,024,830	Purpose:	Sewer
Location:	Kitsap County - Varies	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Design and construction of preferred alternative for replacement of sewer between Bangor Base and CKTP and replacement of sewer between Keyport and CKTP due to H2S deterioration. City will ask to break project into 2 separate segments and pay a proportionate share of the sewer main between Keyport and CKTP. City Share of project is 15.7%. Total projected costs \$23,400,000 portion between Keyport and CKTP is approximately 1/2 of total project length. Kitsap County CFP #16, Project #PR000070.		
Justification:	Kitsap County contract requirement, replace critical deteriorated pipes.		
Project Begin:	2021	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves		1,165,590	903,581	955,659					3,024,830
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ 1,165,590	\$ 903,581	\$ 955,659	\$ -	\$ -	\$ -	\$ -	\$ 3,024,830

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		90,000	100,000	125,000					315,000
	Land/Right of Way									-
	Construction		1,000,590	748,581	765,659					2,514,830
	Management		75,000	55,000	65,000					195,000
	Total Costs	\$ -	\$ 1,165,590	\$ 903,581	\$ 955,659	\$ -	\$ -	\$ -	\$ -	\$ 3,024,830

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY - DIFFUSER REPLACEMENT			
PROJECT DESCRIPTION				
Budget:	\$	171,259	Purpose:	Sewer
Location:	Kitsap County - Varies		Project Manager:	PW Director Diane Lenius, P.E.
Description:	Existing diffusers are wearing out and requiring excessive O&M for effective operation. City Share of project is 15.8%, total project cost is \$1,082,000.			
Justification:	Equipment upgrade. Kitsap County Contract requirement to participate in proportionate share.			
Project Begin:	2021	Project Completion:	2023	

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			171,259						171,259
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 171,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,259

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			16,600						16,600
	Land/Right of Way									-
	Construction			154,659						154,659
	Management									-
	Total Costs	\$ -	\$ -	\$ 171,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,259

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY HVAC UPGRADES			
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PROJECT DESCRIPTION				
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Budget:	\$ 350,000	Purpose:	Sewer	
Location:	Kitsap County-Varies	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	The project would be to replace the original HVAC system in the Admin Building and Process Building with more efficient equipment. The existing HVAC system in the Administration Bldg does not maintain the correct temperature required in the laboratory and air circulation in the Process building. Total Project Cost \$1,750,000. City Share 20%. Kitsap County CFP #2, Project #PR000847			
Justification:	Equipment upgrade. Kitsap County Contract requirement to participate in proportionate share.			
Project Begin:	2022	Project Completion:	2024	

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves				350,000					350,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				50,000					50,000
	Land/Right of Way									-
	Construction				300,000					300,000
	Management									-
	Total Costs	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY - LEMOLO SHORES PIPELINE UPGRADE
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PROJECT DESCRIPTION

Budget:	\$ 4,830,000	Purpose:	Sewer
Location:	Lemolo Beach	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Kitsap County will replace the existing 4,300lf main between the flow meter at Johnson and Lemolo Beach. The project is to replace existing force main with new upsized pipe for capacity and replace outdated material. Project Cost Estimate is \$4,830,000 of which Poulsbo's share is 100%. Kitsap County CFP #9, Project #PR000860		
Justification:	Kitsap County contract requirement and add capacity and upgrade existing system.		
Project Begin:	2022	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves		730,000		4,100,000					4,830,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ 730,000	\$ -	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ 4,830,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		730,000							730,000
	Land/Right of Way									-
	Construction				3,850,000					3,850,000
	Management			-	250,000					250,000
	Total Costs	\$ -	\$ 730,000	\$ -	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ 4,830,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY NUTRIENT PROCESS UPGRADE
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PROJECT DESCRIPTION

Budget:	\$ 79,150	Purpose:	Sewer
Location:	Kitsap County - CKTP	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Kitsap County will upgrade CKTP to have an early out for nitrogen management. Develop nutrient reduction process to comply with upcoming regulation changes. City Share of project is 15.7%, total design cost is \$500,000. Kitsap County CFP Project #4101060.		
Justification:	Kitsap County Wastewater plant upgrade, Contract requirement to participate in proportionate share.		

Project Begin:	2023	Project Completion:	2024
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves				79,150					79,150
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ 79,150	\$ -	\$ -	\$ -	\$ -	\$ 79,150

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction				79,150					79,150
	Management									-
	Total Costs	\$ -	\$ -	\$ -	\$ 79,150	\$ -	\$ -	\$ -	\$ -	\$ 79,150

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY - SEWER UTILITY FACILITY PLAN			
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PROJECT DESCRIPTION				
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Budget:	\$ 135,000	Purpose:	Sewer	
Location:	Kitsap County - Varies	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	Update Sewer Utility 20-Year facility plans. Updates include treatment and collection/conveyance recommendations. City Share pays a proportionate share of total project cost is \$675,000. Kitsap County CFP #7, Project #PR000744			
Justification:	Utility Plan Update. Kitsap County Contract requirement to participate in proportionate share.			
Project Begin:	2021	Project Completion:	2023	

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			135,000						135,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			135,000						135,000
	Land/Right of Way									-
	Construction									-
	Management									-
	Total Costs	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes:

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY SOLID FACILITIES UPGRADE			
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PROJECT DESCRIPTION				
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Budget:	\$ 500,000	Purpose:	Sewer	
Location:	Kitsap County - Varies	Project Manager:	PW Director Diane Lenius, P.E.	
Description:	Interim repairs to the digesters and begin design for long term alternative. Repairs are necessary for health and safety of employees and to maintain the biosolids permit while long term solids facilities are evaluated. Total Project Cost \$2,500,000. City Share 20%.			
Justification:	Equipment upgrade. Kitsap County Contract requirement to participate in proportionate share.			
Project Begin:	2022	Project Completion:	2023	

FUNDING DESCRIPTION										
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	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			500,000						500,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			50,000						50,000
	Land/Right of Way									-
	Construction			450,000						450,000
	Management									-
	Total Costs	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS										
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Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY SOLIDS AND LIQUID HAULED WASTE UPGRADE
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PROJECT DESCRIPTION

Budget:	\$ 13,059,600	Purpose:	Sewer
Location:	Kitsap County - Varies	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Long term solids improvements and development of liquid hauled waste facilities to the digesters. Total Project Cost \$65,298,000. City Share 20%. Kitsap County CFP #3, Project #PR000XXX.		
Justification:	Equipment upgrade. Kitsap County Contract requirement to participate in proportionate share.		

Project Begin:	2023	Project Completion:	2028
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			1,600,000	2,658,800	3,600,000	2,904,144	1,296,656	1,000,000	13,059,600
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 1,600,000	\$ 2,658,800	\$ 3,600,000	\$ 2,904,144	\$ 1,296,656	\$ 1,000,000	\$ 13,059,600

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			1,600,000	250,000		500,000			2,350,000
	Land/Right of Way									-
	Construction				2,408,800	3,600,000	2,404,144	1,296,656	1,000,000	10,709,600
	Management									-
	Total Costs	\$ -	\$ -	\$ 1,600,000	\$ 2,658,800	\$ 3,600,000	\$ 2,904,144	\$ 1,296,656	\$ 1,000,000	\$ 13,059,600

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY SCADA SYSTEM UPGRADES			
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PROJECT DESCRIPTION				
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Budget:	\$ 657,600	Purpose:	Sewer
Location:	Kitsap County - Varies	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Long term upgrades to the Supervisory Control and Data Acquisition (SCADA) system to improve communications between all the pump stations and treatment plants. City Share 20%. Kitsap County CFP #6, Project #PR000XXX.		
Justification:	Equipment upgrade. Kitsap County Contract requirement to participate in proportionate share.		
Project Begin:	2023	Project Completion:	2028

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			67,200	179,000	162,200	123,000	84,200	42,000	657,600
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 67,200	\$ 179,000	\$ 162,200	\$ 123,000	\$ 84,200	\$ 42,000	\$ 657,600

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			67,200	179,000	162,200	123,000	84,200	42,000	657,600
	Land/Right of Way									-
	Construction									-
	Management									-
	Total Costs	\$ -	\$ -	\$ 67,200	\$ 179,000	\$ 162,200	\$ 123,000	\$ 84,200	\$ 42,000	\$ 657,600

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY STAFF TRAILERS REPLACEMENT (PREVIOUSLY CAMPUS UPGRADE)
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PROJECT DESCRIPTION

Budget:	\$ 228,672	Purpose:	Sewer
Location:	Kitsap County - Various	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Kitsap County will replace two staff trailers at CKTP with facilities in compliance with current building codes. City Share of project is 15.8%, total project cost is \$900,000. Kitsap County CFP #4, Project #4101042. Previous project was to replace and upgrade admin building, laboratory and storage/maintenance building at a total cost of project is \$1,000,000; with Poulsbo's share of costs at \$158,300 (15.8%).		
Justification:	Kitsap County Wastewater plant upgrade, Contract requirement to participate in proportionate share.		
Project Begin:	2021	Project Completion:	2022

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves		228,672							228,672
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ 228,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,672

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction		228,672							228,672
	Management									-
	Total Costs	\$ -	\$ 228,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,672

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	KITSAP COUNTY - THIRD LEMOLO SIPHON
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PROJECT DESCRIPTION

Budget:	\$ 1,523,812	Purpose:	Sewer
Location:	Lemolo Beach	Project Manager:	PW Director Diane Lenius, P.E.
Description:	City will evaluate feasibility cost and timing of adding/replacing of the Lemolo siphons. Feasibility Study in 2019: \$100,000. Project will construct a third siphon under Liberty Bay. City will conduct predisgn and permitting effort. Contract Documents and Construction in future years. City Share of project is 100%. Total projected costs \$8,770,000. Kitsap County CFP #10, Project #PR000064.		
Justification:	Kitsap County contract requirement. And provide redudancy to the sewer system under Liberty Bay at the most critical point.		
Project Begin:	2018	Project Completion:	2030

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves	56,884	46,928				710,000	710,000		1,523,812
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 56,884	\$ 46,928	\$ -	\$ -	\$ -	\$ 710,000	\$ 710,000	\$ -	\$ 1,523,812

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	56,884	46,928				710,000	710,000		1,523,812
	Land/Right of Way									-
	Construction									-
	Management									-
	Total Costs	\$ 56,884	\$ 46,928	\$ -	\$ -	\$ -	\$ 710,000	\$ 710,000	\$ -	\$ 1,523,812

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	LEMOLO HOUSE PURCHASE
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PROJECT DESCRIPTION

Budget:	\$ 500,000	Purpose:	Sewer
Location:	Lemolo Shore Drive	Project Manager:	PW Director Diane Lenius, P.E.
Description:	City is planning to purchase a house in Kitsap County on Lemolo Shore Drive to be used as a future pump station.		
Justification:	City will use this as future site for launch of siphon.		

Project Begin:	2026	Project Completion:	2026
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves						500,000			500,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way						500,000			500,000
	Construction									-
	Management									-
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	LINDVIG PUMP STATION REDUNDENT FORCE MAIN
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PROJECT DESCRIPTION

Budget:	\$ 500,000	Purpose:	Sewer
Location:	Lindvig	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Install 1,200 LF of 8" Force Main to connect to existing Force Main (before it drops over the hill onto the beach) and run up Front Street to connect to Gravity Main at Jensen.		
Justification:	This would allow Lindvig Lift Station to pump to MSC in the event there is an issue with the Bond Road F.M. All of Olhava and Viking can be routed to Lindvig in an emergency and the only section that would go to Bond would be Oslo Apts and the little bit on Bernt Road.		
Project Begin:	2023	Project Completion:	2023

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves			500,000						500,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			50,000						50,000
	Land/Right of Way									-
	Construction			450,000						450,000
	Management									-
	Total Costs	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	NOLL ROAD SEWER IMPROVEMENTS
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PROJECT DESCRIPTION

Budget:	\$ 370,000	Purpose:	Sewer
Location:	Noll Road	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Future sewer system improvements associated with the City's Noll Road Improvements Project.		
Justification:	The City will be making required sewer system improvements associated with the City's Noll Road Improvements Project.		
Project Begin:	2019	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves	170,724	129,276		70,000					370,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 170,724	\$ 129,276	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 370,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		30,000							30,000
	Land/Right of Way									-
	Construction	162,078	57,922		65,000					285,000
	Management	8,646	41,354		5,000					55,000
	Total Costs	\$ 170,724	\$ 129,276	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 370,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	OLD TOWN SEWER UPGRADES
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PROJECT DESCRIPTION

Budget:	\$ 240,000	Purpose:	Sewer
Location:	Old Town	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Upgrades to sewer connections in the Old Town area of Poulsbo. To be done in conjunction with the Old Town Water Main Replacement Project. Roads include Harrison, Eliason, Ryen among others.		
Justification:	Replace and upgrade the sewer connections during the Water Main Replacement Project in the Old Town area.		
Project Begin:	2026	Project Completion:	2027

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves						25,000	215,000		240,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 215,000	\$ -	\$ 240,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						25,000			25,000
	Land/Right of Way									-
	Construction							200,000		200,000
	Management							15,000		15,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 215,000	\$ -	\$ 240,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	POULSBO MOBILE HOME SEWER REROUTE
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PROJECT DESCRIPTION

Budget:	\$ 350,000	Purpose:	Sewer
Location:	Lincoln Road	Project Manager:	PW Director Diane Lenius, P.E.
Description:	Reroute 900 LF of sewer down Lincoln from Larson Court to Caldart		
Justification:	The City Sewer main from Pugh to Larson Ct all runs through the Poulsbo Mobile Home Park. This line has had many issues over the years and access to it is very difficult as the setbacks with Mobile Homes was never enforced for maintenance access. Project will move public sewer main from private property to right of way.		
Project Begin:	2025	Project Completion:	2025

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves					350,000				350,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					25,000				25,000
	Land/Right of Way									-
	Construction					310,000				310,000
	Management					15,000				15,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	SR 305 FORCE MAIN EXTENSION
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PROJECT DESCRIPTION

Budget:	\$ 2,810,000	Purpose:	Sewer
Location:	State Route 305	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The project will extend the existing Bond road force main from Tollefson to the Kitsap County metering station at Johnson (4800 lf).		
Justification:	Prevent overflows and increase the system capacity in the Central Interceptor.		

Project Begin:	2025	Project Completion:	2026
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves					200,000	2,610,000			2,810,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 2,610,000	\$ -	\$ -	\$ 2,810,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					190,000				190,000
	Land/Right of Way									-
	Construction						2,480,000			2,480,000
	Management					10,000	130,000			140,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 2,610,000	\$ -	\$ -	\$ 2,810,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	SR 305 STORAGE FACILITY		
PROJECT DESCRIPTION			
Budget:	\$ 1,100,000	Purpose:	Sewer
Location:	State Route 305	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The project will install a wet weather sewer storage facility along SR 305 to improve system capacity during peak sewer flows.		
Justification:	To accommodate peak flows during wet weather season when we experience high flows during storm events and mitigate potential surface overflows.		
Project Begin:	2021	Project Completion:	2022

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Sewer Reserves	55,848	1,044,152							1,100,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 55,848	\$ 1,044,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	50,963	134,132							185,095
	Land/Right of Way									-
	Construction		865,868							865,868
	Management	4,885	44,152							49,037
	Total Costs	\$ 55,848	\$ 1,044,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2023 - 2028 ENTERPRISE CAPITAL IMPROVEMENTS (STORM)

Page	Project Name	Prior Years Costs	2022 Project Cost	2023 Project Cost	2024 Project Cost	2025 Project Cost	2026 Project Cost	2027 Project Cost	2028 Project Cost	Total Project Cost
STORM DRAIN PROJECTS										
9-89	3rd Avenue Storm	-	-	200,000	-	-	-	-	-	200,000
	7-Storm Drain Reserves	-	-	200,000	-	-	-	-	-	200,000
9-90	7th Ave Regional Detention/Treatment Facility	-	-	-	-	-	-	600,000	875,000	1,475,000
	2-State Grants	-	-	-	-	-	-	500,000	700,000	1,200,000
	7-Storm Drain Reserves	-	-	-	-	-	-	100,000	175,000	275,000
9-91	8th Avenue Culvert Replacement	-	-	-	100,000	525,000	-	-	-	625,000
	2-State Grants	-	-	-	-	400,000	-	-	-	400,000
	7-Storm Drain Reserves	-	-	-	100,000	125,000	-	-	-	225,000
9-92	American Legion Park Outfall Repair	-	-	-	10,000	120,000	-	-	-	130,000
	7-Storm Drain Reserves	-	-	-	10,000	120,000	-	-	-	130,000
9-93	Bjorgen Creek Culvert Replacement - Deer Run	-	-	-	-	-	20,000	280,000	-	300,000
	7-Storm Drain Reserves	-	-	-	-	-	20,000	280,000	-	300,000
9-94	Deer Run Pond Retrofit	-	-	-	-	-	25,000	275,000	-	300,000
	7-Storm Drain Reserves	-	-	-	-	-	25,000	275,000	-	300,000
9-95	Dogfish Creek Retrofit (South Fork)	224,290	3,610	-	500,000	500,000	-	-	-	1,227,900
	2-State Grants	224,290	3,610	-	375,000	375,000	-	-	-	977,900
	7-Storm Drain Reserves	-	-	-	125,000	125,000	-	-	-	250,000
9-96	Forest Rock Hills (SR 305) Outfall	-	-	10,000	65,000	-	-	-	-	75,000
	7-Storm Drain Reserves	-	-	10,000	65,000	-	-	-	-	75,000
9-97	Glenn Haven Storm Drain Replacement	-	160,000	90,000	-	-	-	-	-	250,000
	7-Storm Drain Reserves	-	160,000	90,000	-	-	-	-	-	250,000
9-98	High School Ball Field Storm	-	-	10,000	190,000	-	-	-	-	200,000
	7-Storm Drain Reserves	-	-	10,000	190,000	-	-	-	-	200,000
9-99	Liberty Road Outfall	-	-	5,000	45,000	-	-	-	-	50,000
	7-Storm Drain Reserves	-	-	5,000	45,000	-	-	-	-	50,000
9-100	Noll Road Basin Direct Discharge	-	40,000	-	100,000	-	500,000	-	-	640,000
	7-Storm Drain Reserves	-	40,000	-	100,000	-	500,000	-	-	640,000
9-101	Noll Road Storm LID - Retrofit	167,923	-	-	-	-	600,000	-	-	767,923
	2-State Grants	167,482	-	-	-	-	450,000	-	-	617,482
	7-Storm Drain Reserves	441	-	-	-	-	150,000	-	-	150,441
9-102	Poulsbo Creek Outfall	-	40,000	-	250,000	-	-	-	-	290,000
	7-Storm Drain Reserves	-	40,000	-	250,000	-	-	-	-	290,000
9-103	Ridgewood/Kevos Pond - Replace Storm Drains	-	-	-	-	50,000	350,000	-	-	400,000
	7-Storm Drain Reserves	-	-	-	-	50,000	350,000	-	-	400,000
9-104	West Poulsbo Waterfront Park - Storm Drain	867,603	203,987	-	631,250	631,250	-	-	-	2,334,090
	2-State Grants	387,906	76,373	-	531,250	531,250	-	-	-	1,526,779
	7-Storm Drain Reserves	479,697	127,614	-	100,000	100,000	-	-	-	807,311
	Total Storm Drain Capital Projects	\$ 1,259,816	\$ 447,597	\$ 315,000	\$ 1,891,250	\$ 1,826,250	\$ 1,495,000	\$ 1,155,000	\$ 875,000	\$ 9,264,913
	Total Storm Drain Capital Funding Sources	\$ 1,259,816	\$ 447,597	\$ 315,000	\$ 1,891,250	\$ 1,826,250	\$ 1,495,000	\$ 1,155,000	\$ 875,000	\$ 9,264,913
	2-State Grants	779,678	79,983	-	906,250	1,306,250	450,000	500,000	700,000	4,722,161
	7-Storm Drain Reserves	480,138	367,614	315,000	985,000	520,000	1,045,000	655,000	175,000	4,542,752
	Total Enterprise Capital Projects	\$ 2,124,593	\$ 4,930,894	\$ 5,512,040	\$ 10,843,859	\$ 6,518,450	\$ 10,814,144	\$ 3,775,856	\$ 3,667,000	\$ 48,186,836
	Total Enterprise Funding Sources	\$ 2,124,593	\$ 4,930,894	\$ 5,512,040	\$ 10,843,859	\$ 6,518,450	\$ 10,814,144	\$ 3,775,856	\$ 3,667,000	\$ 48,186,836

PROJECT NAME:	3RD AVENUE STORM
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PROJECT DESCRIPTION

Budget:	\$ 200,000	Purpose:	Storm Drain
Location:	3rd Avenue	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The project provides treatment for the 3rd Avenue Improvements project. Slip lining of existing 12" concrete pipe from the top of Moe Street to the downstream basin on Front Street.		
Justification:	Existing storm pipe in deteriorating and is in need of repair.		

Project Begin: 2023

Project Completion: 2023

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves			200,000						200,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design									-
	Land/Right of Way									-
	Construction			200,000						200,000
	Management									-
Total Costs		\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets.

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	7TH AVE REGIONAL DETENTION/TREATMENT FACILITY
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PROJECT DESCRIPTION

Budget:	\$ 1,475,000	Purpose:	NPDES & TMDL Compliance
Location:	7th Ave Basin	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The city will purchase a property to construct a detention/water quality facility serving 7th Ave/Poulsbo Village basin		
Justification:	Project will enhance Water Quality/TMDL & Fish Habitat. It will bring the basin into compliance with NPDES/TMDL		
Project Begin:	2025	Project Completion:	2028

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants							500,000	700,000	1,200,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves							100,000	175,000	275,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 875,000	\$ 1,475,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design							100,000		100,000
	Land/Right of Way							500,000		500,000
	Construction								800,000	800,000
	Management								75,000	75,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 875,000	\$ 1,475,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	8TH AVENUE CULVERT REPLACEMENT
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PROJECT DESCRIPTION

Budget: \$ 625,000

Purpose: Storm Drain

Location: Dogfish Creek (South Fork)

Project Manager: PW Director Diane Lenius, P.E.

Description:

This project will reduce flooding, improve water quality and improve fish habitat. The project will replace the existing undersized 24-inch diameter pipe under 8th Ave with a new 12-ft wide concrete box culvert. Initial design has been completed. Final design will be included as part of the state habitat restoration grants. The culvert project is an important component of the South Fork Dogfish Creek Restoration project which is the highest ranked stormwater related habitat restoration project in Kitsap County under the Puget Sound Partnership Near Term Action Plan and as such is positioned as one of the regions top funding priorities.

Justification:

The South Fork of Dogfish Creek culvert under 8th Avenue is too small and can flood, especially when partially blocked with sediment. The stream routinely overflows its banks onto 8th Avenue. The culvert is a barrier to fish passage at higher flows.

Project Begin:

2023

Project Completion:

2025

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants					400,000				400,000
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves				100,000	125,000				225,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ 100,000	\$ 525,000	\$ -	\$ -	\$ -	\$ 625,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				100,000					100,000
	Land/Right of Way									-
	Construction					500,000				500,000
	Management					25,000				25,000
	Total Costs	\$ -	\$ -	\$ -	\$ 100,000	\$ 525,000	\$ -	\$ -	\$ -	\$ 625,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

There will be no additional impact on future operating budgets.

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	AMERICAN LEGION PARK OUTFALL REPAIR
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PROJECT DESCRIPTION

Budget:	\$ 130,000	Purpose:	Storm Drain
Location:	American Legion Park	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The stormwater outfall located at the north end of American Legion Park is in jeopardy of failing due to slope erosion. This project will replace the outfall and stabilize the bank.		
Justification:	The bank has eroded and several large trees have fallen into Liberty Bay. The edge of the bank is now about 3 feet from the last manhole. The loss of another tree and further bank erosion could cause the manhole to tip into Liberty Bay resulting in damage to the outfall, erosion and further loss of park land.		
Project Begin:	2024	Project Completion:	2025

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves				10,000	120,000				130,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ 10,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 130,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design				10,000					10,000
	Land/Right of Way									-
	Construction					110,000				110,000
	Management					10,000				10,000
	Total Costs	\$ -	\$ -	\$ -	\$ 10,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 130,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	BJORGEN CREEK CULVERT REPLACEMENT - DEER RUN
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PROJECT DESCRIPTION

Budget:	\$ 300,000	Purpose:	Storm Drain
Location:	Deer Run/Bjorgen Creek	Project Manager:	PW Director Diane Lenius, P.E.

Description:	This project will improve fish habitat. This project will replace the existing undersized 24-in diameter pipe under Bjorn Street with a new 12-ft wide concrete box culvert. Project funding will be via City funds to improve Bjorgen Creek Basin.
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Justification:	The existing culvert under Bjorn Street is too small and can flood. The culvert is a barrier to fish passage at higher flows.
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Project Begin:	2026	Project Completion:	2027
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves						20,000	280,000		300,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 280,000	\$ -	\$ 300,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						20,000			20,000
	Land/Right of Way									-
	Construction							260,000		260,000
	Management							20,000		20,000
Total Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 280,000	\$ -	\$ 300,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2021	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	DEER RUN POND RETROFIT
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PROJECT DESCRIPTION

Budget:	\$ 300,000	Purpose:	Storm Drain
Location:	Deer Run Subdivision	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project will increase the stormwater treatment from the Deer Run development to Dept of Ecology standards by replacing the existing failing bioswale with a compost amended bioswale with high flow scour protection. The detention pond will be enhanced to promote better stormwater pollutant removal.		
Justification:	The existing facility was built in 1995 and according to the current standards is undersized and allows high stormwater flows to scour out and deposit the removed stormwater pollutants to Bjorgen Creek. The existing detention pond causes short circuiting and poor stormwater pollutant retention.		

Project Begin:	2026	Project Completion:	2027
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves						25,000	275,000		300,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 275,000	\$ -	\$ 300,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design						25,000			25,000
	Land/Right of Way									-
	Construction							250,000		250,000
	Management							25,000		25,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 275,000	\$ -	\$ 300,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	DOGFISH CREEK RETROFIT (SOUTH FORK)
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PROJECT DESCRIPTION

Budget:	\$ 1,227,900	Purpose:	Storm Drain
Location:	Dogfish Creek (South Fork)	Project Manager:	PW Director Diane Lenius, P.E.

Description: This project will reduce flooding, improve water quality and improve fish habitat in the South Fork Dogfish Creek and surrounding area in the vicinity of 8th Avenue and Centennial Park. The project will be constructed in two phases. Phase 1 will occur in 2018-2019 and will consist of restoring about 400-ft of degraded stream and 30,000 sf riparian buffer between 8th Avenue and Centennial Park. Phase 1 will also include stormwater retrofit design to treat run-off from the existing Public Works site and portions of Lincoln Road, 8th Avenue, 7th Avenue and Iverson Street. Phase 2 will consist of retrofit construction including the Poulsbo Library pond retrofit into a treatment wetland. Project funding will consist of a combination of state habitat restoration and stormwater retrofit grant

Justification: The South Fork Dogfish Retrofit requires grant funding for implementation. Grants have been obtained for design. Construction grants will be pursued. The Dogfish Creek Retrofit will focus on improving water quality within the Dogfish Creek basin. The area lacks water quality facilities and the improvements to the creek to allow additional habitat require an improvement to water quality to support the health of the creek. Treatment for this stormwater basin was identified as a high priority in the Liberty Bay TMDL Plan and the 2016 Stormwater Comprehensive Plan.

Project Begin:	2019	Project Completion:	2025
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants	224,290	3,610		375,000	375,000				977,900
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves				125,000	125,000				250,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 224,290	\$ 3,610	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,227,900

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	224,290	3,610							227,900
	Land/Right of Way									-
	Construction				480,000	480,000				960,000
	Management				20,000	20,000				40,000
	Total Costs	\$ 224,290	\$ 3,610	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,227,900

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets.

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
Operating									-
Debt									-
Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	FOREST ROCK HILLS (SR 305) OUTFALL
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PROJECT DESCRIPTION

Budget:	\$ 75,000	Purpose:	Storm Drain
Location:	Forest Rock Hills / SR 305	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project will alleviate localized flooding and improve water quality by retrofitting an existing swale and outfall.		
Justification:	The existing swale and outfall are plugged with accumulated sediment which causes periodic back up and overflow. This project will evaluate storm system conditions to determine repair options and construct necessary improvements.		
Project Begin:	2023	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves			10,000	65,000					75,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ 10,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			10,000						10,000
	Land/Right of Way									-
	Construction				65,000					65,000
	Management									-
Total Costs		\$ -	\$ -	\$ 10,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	GLENN HAVEN STORM DRAIN REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 250,000	Purpose:	Storm Drain
Location:	Glenn Haven	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The project is replacing 700 linear feet of old 12" corrugated metal storm pipe from Mesford that flows down Glenn Haven to Wilderness View along with the required asphalt repair work.		
Justification:	The existing pipe is old CMP. The pipe is rusted away. Initial camera inspections show the bottom of the pipe is completely disintegrated. This pipe carries the storm flows from the Ridgewood Development as well as the upper portion of Mesford.		

Project Begin:	2021	Project Completion:	2023
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves		160,000	90,000						250,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ 160,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		10,000							10,000
	Land/Right of Way									-
	Construction		130,000	80,000						210,000
	Management		20,000	10,000						30,000
	Total Costs	\$ -	\$ 160,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	HIGH SCHOOL BALL FIELD STORM REPAIR
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PROJECT DESCRIPTION

Budget:	\$ 200,000	Purpose:	Storm Drain
Location:	N. Kitsap High School	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The project is to slip line 920 lf of 18" Concrete Pipe that runs from Mesford across the ball fields to the outfall swale near the High School Technology Building.		
Justification:	The existing pipe is very old and is showing cracks and deterioration. This storm pipe carries flows from Lincoln Road, 20th Ave -Norland Ct Area, and parts of Mesford.		
Project Begin:	2023	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves			10,000	190,000					200,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ 10,000	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			10,000						10,000
	Land/Right of Way									-
	Construction				175,000					175,000
	Management				15,000					15,000
	Total Costs	\$ -	\$ -	\$ 10,000	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	LIBERTY ROAD OUTFALL
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PROJECT DESCRIPTION

Budget:	\$ 50,000	Purpose:	Storm Drain
Location:	Liberty Road	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The outfall pipe from the Detention Tank on Liberty Road as well as the Detention facility in the adjacent commercial property does not flow properly		
Justification:	During the WSDOT Hwy 305 Widening Project the storm lines were rerouted and the grades do not function properly causing back up condition at all times. In the heavy rain events this causes localized flooding and potential property damage.		
Project Begin:	2023	Project Completion:	2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves			5,000	45,000					50,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design			5,000						5,000
	Land/Right of Way									-
	Construction				45,000					45,000
	Management									-
Total Costs		\$ -	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:	There will be no additional impact on future operating budgets.
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		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	NOLL ROAD BASIN DIRECT DISCHARGE
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PROJECT DESCRIPTION

Budget:	\$ 640,000	Purpose:	Storm Drain
Location:	Johnson Rd & Lemolo S	Project Manager:	PW Director Diane Lenius, P.E.

Description: The project consists of re-constructing an existing deteriorated and under-sized ditch and stormwater outfall pipe to provide sufficient capacity for peak flows associated with the Johnson Road Basin including the SR305 and Johnson Parkway Roadway improvements projects (Noll Road Improvements Project). Permitting for the outfall will take substantial amount of time.

Justification: This project is an upgrade and expansion of an existing outfall and conveyance system that has served the existing road system for over 50 years. The system is currently undersized, deteriorated and experiences erosion and periodic flooding. Current stormwater discharges are untreated. The new stormwater facilities will provide improved capacity, reduced erosion/ scour, improved nearshore habitat and provide stormwater treatment facilities that meet the State Department of Ecology 2012 standards for Enhance Treatment. The property owners within the benefiting basin will pay their proportional share of the cost of improvements. Fees will be collected prior to project approval.

Project Begin:	2021	Project Completion:	2026
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FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves		40,000		100,000		500,000			640,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ 40,000	\$ -	\$ 100,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 640,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		40,000		100,000					140,000
	Land/Right of Way									-
	Construction						480,000			480,000
	Management						20,000			20,000
Total Costs		\$ -	\$ 40,000	\$ -	\$ 100,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 640,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets.

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	NOLL ROAD STORM LID - RETROFIT
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PROJECT DESCRIPTION

Budget:	\$ 767,923	Purpose:	Storm Drain
Location:	Liberty Bay Watershed	Project Manager:	PW Director Diane Lenius, P.E.
Description:	This project will improve water quality in the Liberty Bay watershed through design of bioretention, GULD approved manufactured treatment devices and treatment wetland best management practices (BMPs) at Noll Road in the city of Poulsbo. This design will include enhanced treatment and will also reduce flows to Bjorgen Creek by increasing stormwater infiltration and providing stormwater detention. State grants will be pursued for construction.		
Justification:	The project will improve water quality in Liberty Bay. This is consistent with City goals.		
Project Begin:	2018	Project Completion:	2026

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants	167,482					450,000			617,482
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves	441					150,000			150,441
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 167,923	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 767,923

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	167,923								167,923
	Land/Right of Way									-
	Construction						550,000			550,000
	Management						50,000			50,000
	Total Costs	\$ 167,923	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 767,923

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes:

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
Operating									-
Debt									-
Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	POULSBO CREEK OUTFALL
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PROJECT DESCRIPTION

Budget:	\$ 290,000	Purpose:	Storm Drain
Location:	Fjord Drive (near Yacht Club)	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The existing outfall pipe for Poulsbo Creek at the Poulsbo Yacht Club is corroded and has collapsed in places. This project will replace the corroded metal splash pad and outfall pipe with concrete splash pad and energy dissipater. The existing culvert will be lined from the outfall to Lions Park and new catch basin control structure will be installed. The project will also install habitat features at the outfall channel for mitigation.		
Justification:	The existing outfall pipe for Poulsbo Creek at the Poulsbo Yacht Club is corroded and has collapsed in places. The outfall is a corrugated metal pipe that has reached it's useful life and is in need of replacement. Rip rap armoring around the outfall has started to collapse. The outfall must be replaced in order to stabilize the shoreline and prevent future damage.		

Project Begin: 2021

Project Completion: 2024

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves		40,000		250,000					290,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
Total Funding		\$ -	\$ 40,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 290,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design		40,000							40,000
	Land/Right of Way									-
	Construction				230,000					230,000
	Management				20,000					20,000
Total Costs		\$ -	\$ 40,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 290,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets.

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
	Operating								-
	Debt								-
Total Impact		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	RIDGEWOOD / KEVOS POND STORM DRAIN REPLACEMENT
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PROJECT DESCRIPTION

Budget:	\$ 400,000	Purpose:	Storm Drain
Location:	Ridgewood Subdivision	Project Manager:	PW Director Diane Lenius, P.E.
Description:	The Ridgewood /Kevos Pond Basin Plan identified several capital improvement projects that will address system deficiencies. Improvements consist of three projects: Norrland Control Structure Modifications, Wendy Way Pipe Replacement, and Kevos/Ridgewood Pipe replacement. This project will replace undersized 12-inch diameter storm drains with 18-inch diameter storm drains and modify an existing control structure to improve conveyance and reduce flooding. It will also construct bioretention cells to improve water quality.		
Justification:	During heavy storm events, water floods private properties. Undersized pipes and conveyance systems result in localized flooding and drainage problems.		

Project Begin: 2025

Project Completion: 2026

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants									-
3	County									-
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves					50,000	350,000			400,000
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 350,000	\$ -	\$ -	\$ 400,000

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design					50,000				50,000
	Land/Right of Way									-
	Construction						300,000			300,000
	Management						50,000			50,000
	Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 350,000	\$ -	\$ -	\$ 400,000

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets.

		Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Operating									-
	Debt									-
	Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT NAME:	WEST POULSBO WATERFRONT PARK
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PROJECT DESCRIPTION

Budget:	\$ 2,334,090	Purpose:	Storm Drain
Location:	S Central Viking Avenue	Project Manager:	PW Director Diane Lenius, P.E.
Description:	West Water Front Park is a stormwater park designed to treat the West Poulsbo basin which currently discharges untreated stormwater from a relatively large impervious area. This project will construct a regional treatment facility for the 70-acre urban basin consisting of bioretention, high performance media filter and potentially a constructed wetland. It will also improve capacity of the conveyance system and make outfall improvements. Project is sited on a portion of Nelson park property, and the City has received state stormwater retrofit grants for design and anticipates grant funding for construction.		
Justification:	Viking Avenue is one of the largest paved drainage basins in the City, it currently does not have adequate storm water quality treatment. Treatment of stormwater from this basin was identified as a high priority in the Liberty Bay TMDL Plan and the 2016 Stormwater Comprehensive Plan.		
Project Begin:	2017	Project Completion:	2025

FUNDING DESCRIPTION

	Sources of Funding	Prior Years	Current 2022	Six-Year Plan						Total Funding
				2023	2024	2025	2026	2027	2028	
1	Federal Grants									-
2	State Grants	387,906	76,373		531,250	531,250				1,526,779
3	County									
4	PWTF									-
5	Voted Bonds									-
6	Non-Voted Bonds									-
7	Storm Drain Reserves	479,697	127,614		100,000	100,000				807,311
8	City Impact Fees									-
9	General Fund Revenue									-
10	Real Estate Excise Tax									-
11	Lease/Sale									-
12	LID									-
13	Donation/In-Kind									-
	Total Funding	\$ 867,603	\$ 203,987	\$ -	\$ 631,250	\$ 631,250	\$ -	\$ -	\$ -	\$ 2,334,090

	Capital Costs	Prior Years	Current 2022	Six-Year Plan						Total Costs
				2023	2024	2025	2026	2027	2028	
	Planning & Design	101,830	203,987							305,817
	Land/Right of Way	730,455								730,455
	Construction	35,318			581,250	581,250				1,197,818
	Management				50,000	50,000				100,000
	Total Costs	\$ 867,603	\$ 203,987	\$ -	\$ 631,250	\$ 631,250	\$ -	\$ -	\$ -	\$ 2,334,090

ESTIMATED IMPACT ON FUTURE OPERATING BUDGETS

Notes: There will be no additional impact on future operating budgets.

	Prior Years	Current 2022	Six-Year Plan						Total Costs
			2023	2024	2025	2026	2027	2028	
Operating									-
Debt									-
Total Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2023 - 2028 GRAND TOTAL CIP PROJECTS SUMMARY


	GRAND TOTAL CIP PROJECTS	\$ 11,709,063	\$ 10,324,069	\$ 15,854,432	\$ 27,103,859	\$ 12,583,450	\$ 20,524,144	\$ 8,365,856	\$ 4,417,000	\$ 110,881,873
	GRAND TOTAL CIP FUNDING SOURCES	\$ 11,709,063	\$ 10,324,069	\$ 15,854,432	\$ 27,103,859	\$ 12,583,450	\$ 20,524,144	\$ 8,365,856	\$ 4,417,000	\$ 110,881,873



CITY OF POULSBO

2023 – 2028 CITY IMPROVEMENT PLAN

APPENDIX

 <div style="text-align: center;"> <h2>City of Poulsbo</h2> <h3>Legislative Policy</h3> </div>	
Title: Capital Improvement Policy	Page Number: 1 of 2
Department: Finance Department	Effective Date: July 21, 1999
Revised Date: New	Revised by: Finance/Admin Committee

PURPOSE

Poulsbo's city government is accountable for a considerable investment in buildings, parks, roads, sewers, equipment and other capital investments. The preservation, maintenance, and future improvement of these facilities are a primary responsibility of the City. Planning and implementing sound capital improvement policies and programs today will help the City avoid emergencies and major costs in the future.

POLICY

A capital project is defined as a project of a nonrecurring nature with a cost of \$15,000 or more and estimated service life of 10 years or more.

GUIDELINES

- A. Annually, a six-year capital improvements program will be developed analyzing all anticipated capital projects by year and identifying associated funding sources. The plan will contain projections of how the city will perform over the six-year period in relation to policy targets.
- B. The first year of the six-year capital improvements program will be used as the basis for formal fiscal year appropriations during the annual budget process. The capital improvement program will incorporate in its projections of expenditures and funding sources any amounts relating to previous year's appropriations, but which have yet to be expended.
- C. The city will maintain a capital projects approval and monitoring committee composed of the City Engineer, Planning Director, Park and Recreation Director, Finance Director and the Committee Chairs from the Public Works, Community Services and the Finance/Admin

Council Committees to meet quarterly and review the progress on all outstanding projects as well as to revise spending projections.

- D. The City Improvement Plan will be prepared and updated annually.
- E. The City Council will designate annual ongoing funding levels for each of the major project categories within the City Improvement Plan.
- F. Financial analysis of funding sources will be conducted for all proposed capital improvements.
- G. An annual Capital Budget will be developed and adopted by the City Council as part of the annual budget.
- H. The City Improvement Plan will be consistent with the Capital Facilities Element of the Comprehensive Plan

REVISION CRITERIA

Each year during the Budget Process the Finance/Admin Committee will review Legislative Policies and recommend to Council any appropriate changes.

CITY OF POULSBO DEBT POLICY

SECTION I – INTRODUCTION & GUIDING PRINCIPLES

Purpose and Overview

The Debt Policy for the City of Poulsbo is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth comprehensive guidelines for the issuance and management of all financings of the City Council. Adherence to the policy is essential to ensure that the Council maintains a sound debt position and protects the credit quality of its obligations.

Capital Planning:

The City shall integrate its debt issuance with its Capital Improvement Program (CIP) spending to ensure that planned financing conforms to policy targets regarding the level and composition of outstanding debt. This planning considers the long-term horizon, paying particular attention to financing priorities, capital outlays and competing projects. Long term borrowing shall be confined to the acquisition and/or construction of capital improvements and shall not be used to fund operating or maintenance costs. For all capital projects under consideration, the City shall set aside sufficient revenue from operations to fund ongoing normal maintenance needs and to provide reserves for periodic replacement and renewal. The issuance of debt to fund operating deficits is not permitted.

Legal Governing Principles

In the issuance and management of debt, the City shall comply with the state constitution and with all other legal requirements imposed by federal, state, and local rules and regulations, as applicable.

- State Statutes – The City may contract indebtedness as provided for by RCW 35A.40.090. General Obligation indebtedness is subject to the limitations on indebtedness provided for in RCW 39.36.020(2)(b) and Article VIII of the Washington State Constitution. Bonds evidencing such indebtedness shall be issued and sold in accordance with chapter 39.46.
- Federal Rules and Regulations – The City shall issue and manage debt in accordance with the limitations and constraints imposed by federal rules and regulations including the Internal Revenue Code of 1986, as amended; the Treasury Department regulations there under; and the Securities Acts of 1933 and 1934.
- Local Rules and Regulations – The City shall issue and manage debt in accordance with the limitations and constraints imposed by local rules and regulations.

Roles & Responsibilities

The City Council shall:

- Approve indebtedness;
- Approve appointment of independent financial advisor and bond counsel;
- Approve the Debt Policy;
- Approve budgets sufficient to provide for the timely payment of principal and interest on all debt; and
- In consultation with the City's General Counsel, financial advisor, and bond counsel, shall determine the most appropriate instrument for a proposed bond sale.

The Finance Director in consultation with the Finance Committee, the Mayor and full Council shall:

- Assume primary responsibility for debt management
- Provide for the issuance of debt at the lowest possible cost and risk;
- Determine the available debt capacity;
- Provide for the issuance of debt at appropriate intervals and in reasonable amounts as required to fund approved capital expenditures;
- Recommend to the City Council the manner of sale of debt;
- Monitor opportunities to refund debt and recommend such refunding as appropriate.
- Comply with all Internal Revenue Service (IRS), Securities and Exchange (SEC), and Municipal Securities Rulemaking Board (MSRB) rules and regulations governing the issuance of debt.
- Provide for the timely payment of principal and interest on all debt and ensure that the fiscal agent receives funds for payment of debt service on or before the payment date;
- Provide for and participate in the preparation and review of offering documents;
- Comply with all terms, conditions and disclosure required by the legal documents governing the debt issued;
- Submit to the City Council all recommendations to issue debt;
- Distribute to appropriate repositories information regarding financial condition and affairs at such times and in the form required by law, regulation and general practice, including Rule 15c2-12 regarding continuing disclosure;
- Provide for the distribution of pertinent information to rating agencies; and
- Apply and promote prudent fiscal practices.

Ethical Standards Governing Conduct

The members of the City staff, the Mayor and the City Council will adhere to the standards of conduct as stipulated by the Public Disclosure Act, RCW 42.17 and Ethics in Public Service, RCW 42.52.

SECTION II – PROFESSIONAL SERVICES

Professional Services

The City's Finance Department shall be responsible for the solicitation and selection of professional services that are required to administer the City's debt.

- Bond Counsel – With the exception of debt issued by the State, all debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the proposed debt. The opinion shall include confirmation that the City has met all city and state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status and any other components necessary for the proposed debt.
- Financial Advisor – A Financial Advisor may be used to assist in the issuance of the City's debt. The Financial Advisor will provide the City with the objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring of market opportunities, structuring and pricing of debt, and preparing official statements of disclosure.
- Underwriters – An Underwriter will be used for all debt issued in a negotiated sale method. The Underwriter is responsible for purchasing negotiated debt and reselling the debt to investors.
- Fiscal Agent – A fiscal agent will be used to provide accurate and timely securities processing and timely payment to bondholders. As provided under RCW 43.80, the City will use the Fiscal Agent that is determined by the State.
- Professional Service providers may be selected through a competitive selection process conducted by the Finance Director in consultation with the Finance Committee and Legal Counsel; the City Council shall approve the most qualified financial advisor/underwriter and bond counsel.
- These services shall be regularly monitored by the Finance Director.

SECTION III – DEBT STRUCTURE

Types of Debt Instruments:

The City may utilize several types of municipal debt obligations to finance long-term capital projects. Subject to the approval of City Council, the City is authorized to sell:

- **Unlimited Tax General Obligation Bonds** – The City shall use Unlimited Tax General Obligation Bonds, also known as “Voted General Obligation Bonds” as permitted under RCW 35A.40.090 for the purpose of general purpose, open space and parks, and utility infrastructure. Voted issues are limited to capital purposes only. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project. UTGO Bonds are payable from excess tax levies and are subject to the assent of 60% of the voters at an election to be held for that purpose.
- **Limited Tax General Obligation Bonds** – A Limited-Tax General Obligation debt (LTGO), also known as “Non-Voted General Obligation Debt”, requires the City to levy a property tax sufficient to meet its debt service obligations but only up to a statutory limit. The City shall use Limited Tax General Obligation (LTGO) Bonds as permitted under RCW 35A.40.090 for general capital purposes only. General Obligation debt is backed by the full faith and credit of the City and is payable from General Fund reserves and taxes collected by the City. LTGO Bonds will only be issued if:
 - A project requires funding not available from alternative sources;
 - Matching fund monies are available which may be lost if not applied for in a timely manner; or,
 - Emergency conditions exist.
- **Revenue Bonds** – The City shall use Revenue Bonds as permitted under RCW 35A.40.090 for the purpose of financing construction or improvements to facilities of enterprise systems operated by the City in accordance with the Capital Improvement Plan. No taxing power or general fund pledge is provided as security.
- **Special Assessment/Local Improvement District Bonds** – The City shall use Special Assessment Bonds as permitted under RCW 35A.40.090 for the purpose of assuring the greatest degree of public equity in place of general obligation bond where possible. Local Improvement District (LID) Bonds represent debt that is repaid by the property owners who specifically benefit from the capital improvements through annual assessments paid to the City. LID’s are formed by the City Council after a majority of property owners agree to the assessment. No taxing power or general fund pledge is provided as security, and LID Bonds are not subject to statutory debt limitations. The debt is backed by the value of the property within the district and an LID Guaranty Fund, as required by State Law.
- **Short Term Debt** – The City shall use short term debt as permitted under RCW 39.50, for the purpose of meeting any lawful purpose of the municipal corporation, including the immediate financing needs of a project for which

- long term funding has been secured but not yet received. The City may use inter-fund loans rather than outside debt instruments to meet short-term cash flow needs for the project. Inter-fund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of the funds will not impact the fund's current operations. All inter-fund loans will be subject to Council approval and will bear interest at prevailing rates.
- **Leases** – The City is authorized to enter into capital leases under 35A.40.090 RCW, subject to the approval of City Council.
 - **Public Works Trust Fund Loans** – The City shall use Public Works Trust Fund Loans as provided under RCW 43.155 for the purpose of repairing, replacing or creating domestic water systems, sanitary sewer systems, storm sewer systems, roads, streets, solid waste/recycling facilities and bridges.
 - **Local Option Capital Asset Lending (LOCAL) Program Debt** – The City is authorized to enter into a financing contract with the Office of the State Treasurer under RCW 39.94, for the purpose of financing equipment and capital needs through the State Treasurer's Office subject to existing debt limitations and financing considerations. The LOCAL Program is an expanded version of the state agency lease/purchase program that allows the pooling of funding into larger offerings of securities.

SECTION IV – TRANSACTION SPECIFIC POLICIES

Method of Sale - The City shall evaluate the best method of sale for each proposed bond issue.

1. **Competitive Bid Method** – Any competitive sale of the City's debt will require the approval of City Council. City debt issued on a competitive bid basis will be sold to the bidder proposing the lowest true interest cost to the City.
2. **Negotiated Bid Method** – When a negotiated sale is deemed advisable (in consultation with the Mayor and City Council) the Finance Director shall negotiate the most competitive pricing on debt issues and broker commissions in order to ensure the best value to the City.
 - If debt is sold on a negotiated basis, the negotiations of terms and conditions shall include, but not be limited to, prices, interest rates, underwriting or remarketing fees and commissions.
 - The City, with the assistance of its Financial Advisor, shall evaluate the terms offered by the underwriting team. Evaluations of prices, interest rates, fees and commissions

- shall include prevailing terms and conditions in the marketplace for comparable issuers.
- No debt issue will be sold on a negotiated basis without an independent financial advisor.
3. The City shall use refunding bonds in accordance with the Refunding Bond Act, RCW 39.53. Unless otherwise justified, the City will refinance debt to achieve true savings as market opportunities arise. Refunding debt shall never be used for the purpose of avoiding debt service obligations. A target 5% cost savings (discounted to its present value) over the remainder of the debt must be demonstrated for any “advance refunding”, unless otherwise justified. The City, in consultation with its Financial Advisor, may approve a “current refunding” transaction of an existing debt issue if the refunding demonstrates a positive present value savings over the remaining life of the debt.
 4. With Council approval, interim financing of capital projects may be secured from the debt financing marketplace or from other funds through an inter-fund loan as appropriate in the circumstances.
 5. When issuing debt, the City shall strive to use special assessment, revenue or other self supporting bonds in lieu of general obligation bonds.

Limitations on Debt Issuance

1. The City shall remain in compliance with all debt limitations. As part of the annual budgeting process, a current summary of outstanding debt and compliance targets is prepared. The City shall observe the following limitations on debt issuance:
 - **General Obligation** – 2.5% of Assessed Value (RCW 39.36.020(2)(b))
 - **Non-Voted: 1.5%**
 - **Voted: 2.5%**
 - **Open Space and Park Facilities** – 2.5% of Assessed Value (RCW 39.36.020(4))
2. Debt payments shall not extend beyond the estimated useful life of the project being financed. The City shall keep the average maturity of general obligations bonds at or below 20 years, unless special circumstances arise warranting the need to extend the debt schedule.
3. Debt Limit Target: The City shall not exceed 90% of the legal debt limits from above.

Debt Structuring Practices

The following terms shall be applied to the City’s debt transactions, as appropriate. Individual terms may change as dictated by the marketplace or the unique qualities of the transaction.

- **Maturity** –The City shall issue debt with an average life less than or equal to the average life of the assets being financed. Unless otherwise stated in law, the final maturity of the debt shall be no longer than 40 years (RCW 39.46.110).
- **Debt Service Structure** – Unless otherwise justified, debt service should be structured on a level basis. Refunding bonds should be structured to produce equal savings by fiscal year. Unless otherwise justified, debt shall not have capitalized interest. If appropriate, debt service reserve funds may be used for revenue bonds.
- **Price Structure** – The City’s long-term debt may include par, discount, and premium bonds. Discount and premium bonds must be demonstrated to be advantageous relative to par bond structures, given market conditions.
- **Call Provisions** – For each transaction, the City shall evaluate the costs and benefits of call provisions. In general, the City shall opt for the shortest possible optional call consistent with optimal pricing.
- **Bond Insurance** – For each transaction, the City shall evaluate the costs and benefits of bond insurance or other credit enhancements. Any credit enhancement purchases by the City shall be competitively priced.
- **Tax-exemption** – Unless otherwise justified and deemed necessary, the City shall issue its debt on a tax-exempt basis.
- **Reimbursement resolution** – Must be adopted by City Council if the project hard costs are advanced prior to the bond sale.

SECTION V – COMMUNICATION

It is the policy of the City to remain as transparent as possible. The City shall manage relationships with the rating analysts assigned to the City’s credit, using both informal and formal methods to disseminate information.

- The City’s Comprehensive Financial Report (CAFR) shall be the primary vehicle for compliance with continuing disclosure requirements. The CAFR may be supplemented with additional documentation as required. Each year included in the CAFR, the City will report its compliance with debt targets and the goals of this Debt Management Policy.
- The City will issue a material event notice in accordance with provisions of SEC Rule 15c2-12. Prior to issuance of any material event, the Finance Director will discuss the materiality of any event with the Mayor, City Attorney and designated Council members, to ensure equal, timely and appropriate disclosure to the marketplace.
- The City shall seek to maintain and improve its current bond rating.

SECTION VI - COMPLIANCE

Investment of Proceeds

The City shall comply with all applicable Federal, State and contractual restrictions regarding the investment of bond proceeds. This includes compliance with restrictions on the types of investment securities allowed, restrictions on the allowable yield of invested funds as well as restrictions on the time period over which some of the proceeds may be invested.

Arbitrage Liability Management

Due to the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the City shall solicit the advice of bond counsel and other qualified experts about arbitrage rebate calculations. The City shall, when deemed necessary or required, contract with a third party for preparation of the arbitrage rebate calculation.

The City shall maintain an internal system for tracking expenditure of bond proceeds and investment earnings by opening a separate account in the state pool. The expenditure of bond proceeds shall be tracked in the financial system by issue. Investments may be pooled for financial accounting purposes and for investment purposes. When investment of bond proceeds are co-mingled with other investments, the City shall adhere to IRS rules on accounting allocations.

Bond Users Clearinghouse

The City shall ensure that the Bond Users Clearinghouse receives municipal bond information for all debt sold as provided by RCW 39.44.200 – 39.44.240 and WAC 365-130.

Legal Covenants

The City shall comply with all covenants and conditions contained in governing law and any legal documents entered into at the time of a bond offering.

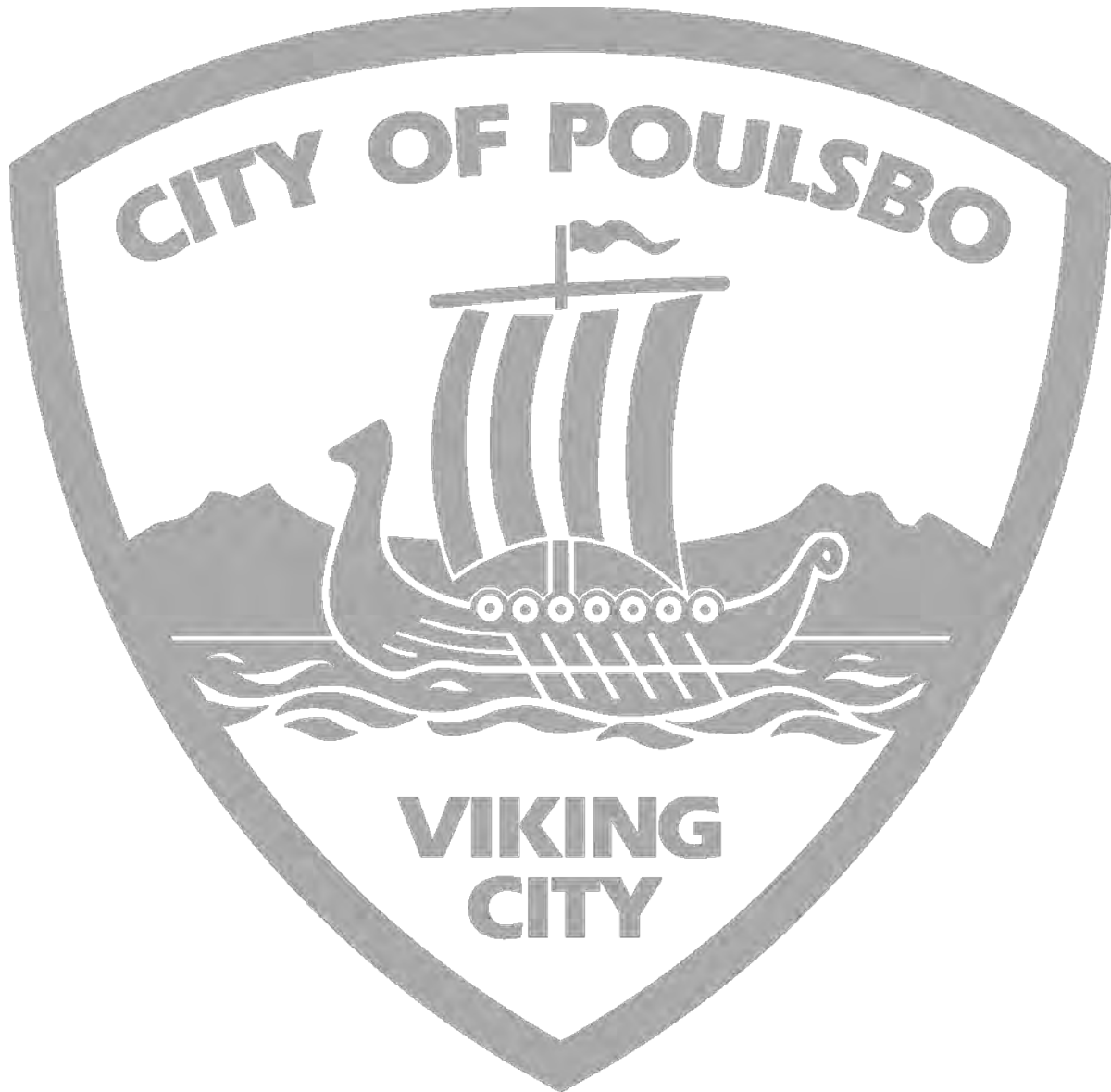
Periodic Policy Review

At a minimum, the debt policy will be reviewed and updated every five years.

Appendix to 2023-2024 Final Budget

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ORDINANCE NO. 2022-18

AN ORDINANCE OF THE CITY OF POULSBORO, WASHINGTON, ADOPTING THE BIENNIAL BUDGET FOR THE YEARS 2023/2024 AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2023, the City Finance Director submitted to the Mayor the estimates of revenue and expenditures for the next two fiscal years as required by law; and

WHEREAS, the Mayor reviewed the estimates and made such revisions and/or additions as deemed advisable, and prior to sixty days before January 1, 2023, filed the said revised preliminary biennial budget with the City Clerk together with her budget message, as her recommendations for the biennial budget; and

WHEREAS, the City Clerk provided sufficient copies of such preliminary biennial budget and budget message to meet the reasonable demands of taxpayers therefore and published and posted notice of filing and the availability of said preliminary biennial budget together with the date of a public hearing for the purpose of preparing a final biennial budget, all as required by law; and

WHEREAS, the City Council scheduled hearings on the preliminary biennial budget for the purpose of providing information regarding estimates and programs; and

WHEREAS, the City Council held public hearings on November 9, 2022 and November 16, 2022, for the purpose of preparing a final biennial budget, at which hearings all taxpayers were heard who appeared for or against any part of said budget; and,

WHEREAS, following the conclusion of said hearings, the City Council made adoptions and changes, as it deemed necessary and proper;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON,

HEREBY ORDAINS AS FOLLOWS:

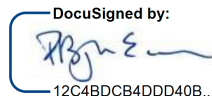
Section 1. The biennial budget for the City of Poulsbo for the years 2023/2024, one copy of which has been and now is on file with the office of the City Clerk, by this reference is hereby incorporated herein as if set forth in full and said final biennial budget shall be and the same is hereby adopted in full.

Section 2. Attached hereto and identified as Exhibit A, in summary form, are the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined in the 2023/2024 biennial budget, and by this reference said Exhibit A is incorporated herein as if set forth in full.

Section 3. A complete copy of the biennial budget for 2023/2024, as adopted, together with a copy of this adopting ordinance, shall be transmitted by the City Clerk to the Division of Municipal Corporations of the office of the State Auditor and such other governmental agencies as provided by law.

Section 4. This ordinance shall take effect five (5) days after publication of the attached summary, which is hereby approved.

APPROVED:

DocuSigned by:

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MAYOR, REBECCA ERICKSON

ATTEST/AUTHENTICATED

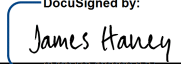
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CITY CLERK, RHIANNON FERNANDEZ, CMC

APPROVED AS TO FORM:
OFFICE OF CITY ATTORNEY:

BY

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FILED WITH THE CITY CLERK: 12/15/2022
PASSED BY THE CITY COUNCIL: 12/21/2022
PUBLISHED: 12/26/2022
EFFECTIVE DATE: 12/31/2022
ORDINANCE NO. 2022-18


SUMMARY OF ORDINANCE NO. 2022-18
of the City of Poulsbo, Washington

On December 21, 2022, the City Council of the City of Poulsbo, Washington, approved Ordinance No. 2022-18, the main point of which may be summarized by its title as follows:

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, ADOPTING THE BIENNIAL BUDGET OF THE CITY FOR THE YEARS 2023/2024 COMMENCING JANUARY 1, 2023, AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

The full text of this ordinance will be mailed upon request.

APPROVED by the City Council at their meeting of December 21, 2022.

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CITY CLERK, RHIANNON FERNANDEZ, CMC

EXHIBIT A
ORDINANCE NO. 2022-18

CITY OF POULSBO

Fund Summary
2023-2024 Biennial Budget

FUND	#	Beginning Balance	2023 Revenue	2024 Expenditure	Fund Balance	2024 Revenue	2024 Expenditure	Fund Balance
General Fund	001	\$ 5,206,933	13,538,854	14,843,168	3,902,619	13,407,146	15,236,765	2,073,000
Total General Fund		5,206,933	13,538,854	14,843,168	3,902,619	13,407,146	15,236,765	2,073,000
City Streets	101	67,497	1,233,577	1,231,704	69,370	1,274,852	1,263,367	80,855
Trans Benefit Dist (TBD)	110	-	90,000	90,000	-	90,000	90,000	-
Capital Improvement	121	1,786,670	806,000	850,000	1,742,670	506,000	950,000	1,298,670
Trans Development	123	233,799	200,500	125,000	309,299	100,500	-	409,799
Park Development	124	135,792	41,000	35,000	141,792	1,000	-	142,792
Affordable Housing	125	67,210	675,000	171,159	571,051	435,000	141,607	864,444
Historic Dwnntn Poulsbo	131	86,178	90,350	111,900	64,628	90,350	111,900	43,078
Path and Trail Reserve	161	23,165	1,108	-	24,273	1,142	-	25,415
Drug Enforcement	171	32,212	150	3,000	29,362	150	3,000	26,512
Transient Occup Tax	181	128,880	200,500	241,677	87,703	205,500	249,483	43,720
Police Restricted Funds	191	188,936	31,269	53,580	166,625	31,733	41,580	156,778
Total Special Revenue Funds		2,750,339	3,369,454	2,913,020	3,206,773	2,736,227	2,850,937	3,092,063
Non-Voted Gen Oblig	204	11,661	1,189,975	1,189,220	12,416	1,184,488	1,183,720	13,184
Total Debt Service Funds		11,661	1,189,975	1,189,220	12,416	1,184,488	1,183,720	13,184
Equipment Acquisition	301	492,021	150,895	299,500	343,416	150,895	45,000	449,311
Park Reserve	302	244,382	2,369,302	2,582,392	31,292	11,726,000	11,660,000	97,292
Neighborhood Streets	310	205,552	240,000	440,000	5,552	240,000	240,000	5,552
Street Reserve	311	123,404	2,146,000	2,095,000	174,404	4,446,000	4,485,000	135,404
Cemetery Reserve	314	44,658	7,100	-	51,758	7,100	-	58,858
Facilities Fund	331	1,735,480	3,877,500	4,050,000	1,562,980	27,500	-	1,590,480
Total Capital Project Funds		2,845,497	8,790,797	9,466,892	2,169,402	16,597,495	16,430,000	2,336,897
Water System	401	5,623,065	3,444,716	3,000,860	6,066,921	3,014,954	3,071,846	6,010,029
Sewer System	403	9,957,829	6,301,626	9,321,114	6,938,341	8,551,507	13,135,044	2,354,803
Solid Waste System	404	1,658,877	3,385,247	3,569,644	1,474,480	3,485,667	3,673,490	1,286,657
Storm Drain System	410	1,886,942	2,332,827	2,476,379	1,743,390	3,303,902	4,051,035	996,256
Total Enterprise Funds		19,126,713	15,464,415	18,367,997	16,223,131	18,356,030	23,931,415	10,647,746
Total All Funds		29,941,143	42,353,495	46,780,297	25,514,341	52,281,386	59,632,837	18,162,890
TOTALS		29,941,143	42,353,495	46,780,297	25,514,341	52,281,386	59,632,837	18,162,890

Proprietary Funds Beginning Balance adjusted for non-cash capital depreciation expense

ORDINANCE NO. 2022-15

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, LEVYING THE GENERAL TAXES FOR THE CITY OF POULSBO FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2023, ON ALL PROPERTY, BOTH REAL AND PERSONAL, IN SAID CITY WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CARRY ON THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE ENSUING YEAR AS REQUIRED BY LAW, AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, the City Council of the City of Poulsbo, Washington, has met and considered the City's anticipated financial requirements for the calendar year 2023; and

WHEREAS, the City's actual levy amount from the previous year was \$2,810,710; and,

WHEREAS, the population of the City is more than 10,000; now, therefore,

THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON, DO ORDAIN AS FOLLOWS:

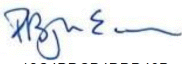
Section 1. The regular property tax levy is hereby authorized for the levy to be collected in the 2023 tax year.

The dollar amount of the actual levy amount from the previous year shall increase \$16,196. which is a percentage increase of approximately .58% from said previous year.

This increase is exclusive of additional revenue resulting from new construction, improvements to property, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

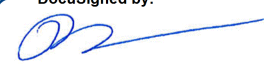
Section 2. This ordinance shall take effect and be in full force five (5) days after publication of the attached summary which is hereby approved.

APPROVED:

DocuSigned by:

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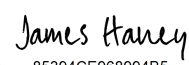
MAYOR, REBECCA ERICKSON

ATTEST/AUTHENTICATED:

DocuSigned by:

D21DA14DCC754A8...

CITY CLERK, RHIANNON FERNANDEZ, CMC

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY

BY DocuSigned by:

85394CE968994B5...

FILED WITH THE CITY CLERK: 11/03/2022
PASSED BY THE CITY COUNCIL: 11/09/2022
PUBLISHED: 11/14/2022
EFFECTIVE DATE: 11/19/2022
ORDINANCE NO. 2022-15

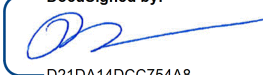
SUMMARY OF ORDINANCE NO. 2022-15
of the City of Poulsbo, Washington

On November 9, 2022 the City Council of the City of Poulsbo, Washington, approved Ordinance No. 2022-15, the main point of which may be summarized by its title as follows:

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, LEVYING THE GENERAL TAXES FOR THE CITY OF POULSBO FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2023, ON ALL PROPERTY, BOTH REAL AND PERSONAL, IN SAID CITY WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CARRY ON THE SEVERAL DEPARTMENTS OF SAID CITY FOR THE ENSUING YEAR AS REQUIRED BY LAW, AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

The full text of this ordinance will be mailed upon request.

DATED this 9th day of November, 2022.

DocuSigned by:

D21DA14DCC754A8...

CITY CLERK, RHIANNON FERNANDEZ, CMC

LEVY CERTIFICATION


As of November 9, 2022

In accordance with RCW 84.52.020, I Rebecca Erickson, Mayor for the City of Poulsbo do hereby certify to the Kitsap County legislative authority that the Poulsbo City Council of said city requests that the following levy amounts be collected in 2023 as provided in Ordinance 2022-15, which was adopted on November 9, 2022:

Estimated Regular Levy \$2,919,871

Refund Levy \$ 4,244

Signature:  12C4BDCB4DDD40B... Date: 11/10/2022
MAYOR, REBECCA ERICKSON

 <div style="text-align: center;"> CITY OF POULSBO Legislative Policy/Procedure </div>	
Title: Financial Management Policies	Number of Pages: 5
Department: Finance Department	Effective Date: January 1, 2008
Revised Date: December 15, 2010	Revised By: Finance/Admin Committee

PURPOSE

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength.

RESERVE FUND POLICIES

1. It will be the policy of the city to maintain a General Fund Reserve at a level of at least equal to twelve percent (12%) of the total General Fund budgeted operating revenue, excluding the beginning fund balance and identified one-time revenue. These operating reserves are maintained to address temporary revenue shortfalls; payment of approved expenditures due to cash flow shortage; reserves for expenditures deemed necessary by the Mayor and City Council; and temporary short-term interfund loans. Annual contribution will be budgeted from General Fund resources as available to maintain the target reserve level.
 - a. This shall be in addition to the maintenance of two months operating cash within the General Fund itself.
2. Capital Reserve Funds
 - a. The city shall maintain capital reserve funds to provide funding for the six years Capital Improvement Plan, less proprietary fund projects. The use of any funds within the Capital Improvement Funds shall be approved by the City Council.
 - b. Contributions to the capital reserve funds will be made as per the budget recommendations set by the City Council.
3. All expenditures drawn from reserve accounts shall require prior Council super-majority approval unless previously specifically authorized by the City Council for expenditure in the annual budget.

Revenue Policies

1. To the extent possible, a diversified and stable revenue system will be maintained to shelter public services from short-run fluctuations in any one revenue source. Trends analyzing the

dependence on distinct revenue sources shall be included in the budget documents for consideration by the City Council.

2. Revenue forecasts for major revenues (those which represent at least 10% of the General Fund) will present "conservative", "optimistic" and "best estimates" forecasts and the rationale for each. The forecasts shall be based on the best information available at the time and references to the sources of information used in the estimates will be made available.
3. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. Each year the Council shall review potential sources of revenue as part of the annual budget process.
4. Short-term (anticipated less than one year) economic downturns and temporary gaps in cash flow: Expenditure reductions or restrictions may be imposed. Council may approve by a super majority a contribution from the Revenue Stabilization General Fund Reserves or interfund loans to address temporary downturns in City revenues. Interfund loans may be utilized to cover temporary gaps in cash flow.
5. Long-term (greater than one year) revenue downturns: Deficit financing and borrowing to support on-going operations is not the policy of the City as a response to long-term revenue shortfalls. Revenue forecasts will be revised. Expenses will be reduced to conform to the revised long-term revenue forecast or revenue increases will be considered.
6. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.
7. The City shall develop and maintain a comprehensive list of various fees and charges. Fees may be set at levels sufficient to cover the entire cost of service delivery (such as in "Enterprise Funds"), or the service may be subsidized as Council deems appropriate. The City will systematically review user fees and rates and consider adjustments as necessary to take into account the effects of additional service costs and inflation. Rate studies shall be conducted to ensure that the rates will continue to support direct and indirect cost of operations, administration, plant maintenance, debt service, depreciation of capital assets, and moderate system extensions. Based on a market analysis, fees for similar services in other communities may also be considered. The criteria used to evaluate recommended target rates (equity, cost recovery policy, market demand, etc.) shall be included in the staff report during the review. Such reviews, at a minimum will be in unison with Comprehensive Plan Updates and incorporated into the annual budget process for possible action by the City Council.
8. The City will review contracts and leases which result in revenues to the City on a timely basis in order to provide for careful evaluation by the City Council.

Expenditure Policies

1. The City will only propose operating expenditures which can be supported from on-going operating revenues. Before the City undertakes any agreements that would create fixed on-

going expenses, the cost implications of such agreements will be fully determined for current and future years with the aid of strategic financial planning models. Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impacts of capital expenditures will be reviewed for compliance with this policy provision.

2. Department heads are responsible for managing their budgets within the total appropriation for their department.
3. The City will maintain expenditure categories according to state statute and administrative regulation.
4. The City will assess funds for services provided internally by other funds. The estimated direct and indirect costs of service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund. A review of the method of determining the amount of the interfund assessment will be reviewed at least every 3 years.
5. Emphasis is placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need of such positions has been demonstrated and documented.
6. All compensation planning and collective bargaining will focus on the total cost of compensation which includes direct salary, health care benefits, pension contributions, and other benefits of non-salary nature which are a cost to the City.

Debt Management Policies

The City shall adopt policies to guide the issuance and management of debt. Refer to the City's Debt Policy.

1. All professional service providers (underwriters, financial advisors, bond insurers, etc.) selected in connection with the City's debt issues will be selected in accordance with the City's procurement policies.
2. The term of long-term debt issued will not exceed the life of the projects financed. Current operations will not be financed with long-term debt.
3. The city shall strive to maintain current credit ratings in the future.
4. The City will comply with all statutory debt limitations imposed by the Revised Code of Washington (RCW). The City of Poulsbo's debt will not exceed an aggregated total of 7.5% of the assessed valuation of the taxable property within the City. Compliance with state law and this policy shall be documented each year in the city's Comprehensive Annual Financial Report.

The following individual percentage (as defined in state law) shall not be exceeded in any

specific debt category:

General Debt	2.5% of assessed valuation
Utility Debt	2.5% of assessed valuation
Open Space and Park Facilities	2.5% of assessed valuation

5. No debt shall be issued for which the City is not confident a sufficient, specifically identified revenue source is available for repayment. The Finance Director shall prepare an analytical review for this purpose prior to the issuance of any debt.
6. Credit enhancements shall be considered with a cost/benefits analysis for each long-term bond issued.
7. Reserve accounts shall be maintained as required by bond ordinances and where deemed advisable by the City Council. The City shall structure such debt service reserves so they do not violate IRS arbitrage regulations.

Financial Management/Strategic Forecasting Policies

1. All decisions shall be within the context of long-range plans (Capital Facilities Plan/City Improvement Plan). Staff shall provide a review of the implications of budgetary proposals on long-range plans.
2. The annual budget shall be developed consistent with state law and in a manner which encourages early involvement with the public and City Council. A calendar of events related to budget development shall be presented to the City Council in the 2nd quarter of each year.
3. The annual budget will integrate into City Improvement Plan (CIP). The annual budget shall be consistent with the current year of the CIP. Budget planning activities shall be based on the next year of the CIP.
4. Assumptions used in the CIP will be noted and defined.
5. Basis of long-range planning will be results oriented. In accordance with City Ordinance, the City shall strive to illustrate the output from CIP expenditures.

Capital Asset Acquisition, Maintenance, Replacement and Retirement

1. The City shall develop a City Improvement Plan (CIP) as defined and required by RCW 36.70A.070 which is consistent with the City's Comprehensive Plan annually at a time established by the City Council.
2. Such plan shall include all projects to maintain public capital facilities required to maintain service levels at standards established by the City Council. Projects to be included in the CIP will be in excess of \$15,000 and have a minimum 10-year useful life.
3. The proposed CIP may include for consideration such other projects as requested by the City Council or Mayor.


4. Funding for capital projects shall be classified as to source (general purpose, transportation or enterprise) within the plan. The extent to which funds exist for each project shall be described in the plan.
5. The plan shall be for a period of six years.
6. Except for "on-going projects", each project shall be described such that development phases are delineated as separate stages of the project. Examples include land acquisition, design and construction. "On-going projects" represent annual capital programs such as pavement restoration and pedestrian/bicycle improvements.
7. An estimate for the operating budget impact of each proposed project shall be identified and incorporated into the City Improvement Plan.
8. The City Improvement Plan shall be approved annually and incorporated into the annual budget document.

Investment Policy

Refer to City of Poulsbo's Investment Policy.

REVISION CRITERIA

Each year during the Budget Process the Finance/Administration Committee will review Legislative Policies and recommend to Council any appropriate changes.

 <div style="text-align: center;"> CITY OF POULSBO Legislative Policy/Procedure </div>	
Title: Investment Policy	Number of Pages: 14
Department: Finance Department	Effective Date: July 1, 2008
Revised Date: July 1, 2008	Revised by: Finance Director

PURPOSE

This policy is intended to outline the requirements for maximizing the efficiency of the City's Cash Management System and for prudent investment of the City's Funds, and to provide guidelines for suitable investments. The ultimate goal is to enhance the economic status of the City while protecting its funds. The City's Cash Management System is designed to monitor and forecast expenditures and revenues accurately, thus enabling the Finance Director to invest funds to the fullest extent possible. The Finance Director shall attempt to obtain the highest yield, provided that all investments meet the criteria established for safety and liquidity.

POLICY

The investment policies and procedures of the Finance Director for the City of Poulsbo are based upon Federal, State and Local law and prudent money management. The primary goals of these policies are:

1. To assure compliance with all Federal, State and local laws governing the investment of monies under the control of the Finance Director.
2. To protect the principal monies entrusted to this office.
3. To generate the maximum amount of investment income within the parameters of this Investment Policy and the guidelines for suitable investments.

All participants in the City's investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The implementation of this policy is subject to the following guidelines.

GUIDELINES

1.0 SCOPE:

This investment policy applies to the investment of available assets of all City funds under the direct management of the Finance Director and are listed below:

The General Fund
Special Revenue Funds

Capital Project Funds
Enterprise Funds
Trust and Agency Funds
Any new fund created unless specifically exempted

The policy for the Washington State Public Employee Retirement System (PERS) and the Washington State Law Enforcement Officers and the Fire Fighters Retirement System (LEOFF) funds will be as determined by the appropriate boards of Administration and not covered by this Policy.

Funds set aside to defease City debt in conjunction with an advance refunding agreement will be invested in accordance with appropriate bond documents and not necessarily in compliance with this policy. Should bond covenants be more restrictive than this policy, funds will be invested in full compliance with those restrictions.

Funds held by the County Treasurer during tax collection periods shall be governed by the County's investment policies to the extent that they do not conflict with this policy and should be invested by the County Treasurer for the benefit of the City of Poulsbo as stipulated by the City in accordance with RCW 36.29.020.

All investments of the City of Poulsbo must be made in compliance with Federal and State law and in accordance with applicable legal interpretations. Investment of any tax-exempt borrowing proceeds and of any debt service funds must comply with the 1986 Tax Reform Act if the Act applies to the debt issued.

2.0 PRUDENCE:

Investments shall be made with judgment and care, under circumstances then prevailing, that persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investments officials shall be the prudent person standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

3.0 OBJECTIVE:

The primary objectives, in order of priority, of the City of Poulsbo investment activities are as follows:

- 3.1 Legality: Funds of the City will be invested in accordance with the Revised Code of Washington (RCW), the BARS manual, these policies and written administrative procedures.

- 3.2 Safety: Investments of the City will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from other investments.
- 3.3 Liquidity: The City's investments will remain sufficiently liquid to enable the city to meet all operating requirements that might be reasonably anticipated.
- 3.4 Return on Investment: The City's investments will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow characteristics.

4.0 DELEGATION OF AUTHORITY

The Finance Director is the investment officer of the City of Poulsbo. This authority is derived from PMC 3.58.010 as established by ordinance 86-05. The Finance Director shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated or anticipated that these services produce a net financial advantage or necessary financial protection of the City's resources. External service providers shall be subject to Revised Codes of Washington and the provisions of this Investment Policy.

5.0 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Mayor any material financial interests in financial institutions that conduct business within this jurisdiction and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales.

6.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Finance Director will maintain a list of financial institutions authorized to provide investment services. The selection process for inclusion on this list will be detailed in the written procedures for investments.

In addition, a list will also be maintained of approved security **broker/dealers** selected by credit

worthiness who are authorized to provide investment services in the State of Washington. These may include **primary dealers** or regional dealers that qualify under **Securities & Exchange Commission Rule 15C3-1**. Employees of any firm or financial institutions offering securities or investments to the City are expected to be trained in the precautions appropriate to public-sector investments and are expected to familiarize themselves with the City's investment objectives, policies and constraints. These firms and financial institutions are expected to make reasonable efforts to preclude imprudent transactions involving City Funds.

No public deposit shall be made except in a **qualified public depository** as provided in Chapter 39.58 RCW.

All broker/dealers and financial institutions that desire to do business with the City of Poulsbo must supply the Finance Director their most recent financial statements or Consolidated Report of Condition (call report) for review. A current audited financial statement is required to be on file for each financial institution and broker/dealer with whom the City invests.

If an investment advisor is authorized to transact buys and sells on behalf of the City, the advisor's approved dealer list will be provided to the City. Buys and sells may be transacted with any dealers on the advisor's approved list.

7.0 AUTHORIZED INVESTMENTS

The City of Poulsbo is empowered to invest in certain types of securities as detailed in RCW 35A.40050 and RCW 43.84.080. Among the authorized investments are:

- 7.1 U.S. Treasury Obligations (Bills, Notes, Bonds)
- 7.2 Government Sponsored Enterprises (GSEs) – Federal Instrumentality Securities which include the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal Home Loan Banks (FHLB), and the Federal Farm Credit Bureau (FFCB). Additional obligations of the U.S. Government, its agencies and instrumentalities, provided that the payment of the principal and interest is either guaranteed by the Federal Government, carries an outright government backing or carries an implicit guarantee.
- 7.3 Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified public depositories.
- 7.4 Prime Bankers acceptances purchased on the secondary market with ratings of A1/P1.
- 7.5 Mutual funds and money market funds are inappropriate investments except as authorized in chapter 39.59 RCW and are intended to provide a safe harbor from the Internal Revenue Service's (IRS) arbitrage rules and tax. The money market and mutual fund options in RCW 39.59.030 are allowable investments only for monies subject to the IRS's arbitrage rules. No other monies, unless specifically

authorized elsewhere, may be invested in a money market or mutual fund.

- 7.6 State of Washington Local Government Investment Pool
- 7.7 Bonds of the State of Washington and any local government in the State of Washington, which bonds have at the time of investment one of the three highest credit ratings of a nationally recognized rating agency.
- 7.8 Any investments authorized by law for the Treasurer of the State of Washington or any local government of the State of Washington other than a metropolitan municipal corporation but except as provided in RCW 39.58, such investments shall not include certificates of deposits of banks or bank branches not located in the State of Washington.

8.0 COLLATERALIZATION

Collateralization is required on repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be (102%) of market value of principal and accrued interest. The City chooses to limit collateral to the following:

- Treasury Obligations (Bills, Notes, Bonds)
- Government Sponsored Enterprises (GSEs) – Federal Instrumentality Securities which include the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal Home Loan Banks (FHLB), and the Federal Farm Credit Bureau (FFCB). Additional obligations of the U.S. Government, its agencies and instrumentalities, provided that the payment of the principal and interest is either guaranteed by the Federal Government, carries an outright government backing or carries an implicit guarantee.

9.0 SAFEKEEPING AND CUSTODY

To protect against potential fraud, embezzlement, or losses caused by collapse of individual securities dealers. Securities purchased by the City shall be held in a segregated account for the City's benefit at a third party trustee as safekeeping agent. The approved investment advisor, investment dealer or bank in which the security is purchased shall issue a confirmation ticket to the City listing the specific instrument, issuer, coupon, maturity, CUSIP number, purchase or sale price, transaction date, and other pertinent information.

The investment advisor, investment dealer or bank which executes the transaction on the City's behalf shall deliver all securities on a delivery versus payment (DVP) method to the designated third party trustee at the direction of the Investment Officer.

Investment officials shall be bonded to protect the City against loss due to possible embezzlement and malfeasance.

10.0 DIVERSIFICATION

The City will diversify its investments by security type and institution and maturity in accordance with the table below.

Diversification by security type:

U.S. Treasury bills, notes & bonds	100%
U.S. Government Sponsored Enterprises	100%
FNMA	50%
FHLMC	50%
FHLB	50%
FFCB	50%
Other GSEs	10%
Certificates of Deposit & Public Deposits	20%
Bankers Acceptance	10%
WA State LGIP	100%
WA State and Local Bonds	10%
Repurchase Agreement	10%
Other Legal Investments	10%

11.0 MATURITIES

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

Maximum Maturity Guidelines:

Maximum maturity at time of investment	5 years
Maximum weighted average maturity of total portfolio	2 years

Reserve or Capital Improvement Project monies may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide as nearly as practical with the expected use of the funds.

12.0 COMPETITIVE TRANSACTIONS

The Investment Officer will obtain telephone, faxed or emailed quotes before purchasing or selling an investment. The Investment Officer will select the quote which best satisfies the investment objectives of the investment portfolio within the parameters of this policy. The Investment Officer will maintain a written record of each bidding process including the name and prices offered by each participating financial institution.

If the City hires an investment advisor to provide investment management services, the advisor must provide documentation of competitive pricing execution on each transaction the investment advisor will retain documentation and provide upon request.

13.0 INTERNAL CONTROLS

Day-to-day procedures concerning investment management and accounting are outside the scope of this policy. The City is subject to annual independent review of its internal controls by the Office of State Auditor. This review will provide internal control by assuring that policies and procedures are being complied with. Such review may also result in recommendations to change operating procedures to improve internal control. The controls shall be designed to prevent loss of public funds due to fraud, error, and misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees or officers of the City. The specific internal controls maintained by the City are contained in normal operating procedures of the Treasury.

13.1 EXTERNAL CONTROLS

The City may enter into contracts with third-party investment advisory firms when their services are deemed to be beneficial to the City. The advisor must comply with the investment policy and may have authority to transact investments on behalf of the City. The advisor may only act on a non-discretionary basis. Therefore, the advisor must present investment recommendations and receive approval to execute the recommendation from the Finance Director, or whom the Finance Director designates prior making purchases or sells on behalf of the City.

14.0 PERFORMANCE STANDARDS

The City's investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow needs.

The liquidity weighted average yield of the total portfolio will be compared quarterly to the LGIP average yield.

15.0 REPORTING

The Finance Director shall submit a monthly report of investment holdings to the Mayor and will quarterly submit an investment report to the Finance Committee that summarizes recent market conditions, economic developments and anticipated investment conditions.

For reporting purposes the investment portfolio shall be divided into two portfolios - a liquidity portfolio and a core portfolio.

Minimum Reporting Requirements for Total Portfolio Quarterly:

- Book Yield
- Marked to Market Report
- Holdings Report
- Transactions Report
- Weighted Average Maturity or Duration

16.0 INVESTMENT POLICY ADOPTION AND REVISION CRITERIA

The City's investment policy shall be adopted by resolution of the City Council. The policy shall be reviewed annually during the budget process. The Finance Committee will review the policy with the Finance Director and recommend to Council any appropriate changes.

17.0 GLOSSARY

ACCRUED INTEREST: Interest earned but not yet paid on a security since the latest of the security's issue date or last record date.

ADJUSTABLE-RATE MORTGAGE (ARM): A mortgage which features predetermined adjustments of the interest rate at regular intervals. An ARM's interest rate is tied to an index outside the control of the lender.

AGENCIES: Federal Agency securities.

AMORTIZATION: The reduction of principal (of debt) at regular intervals.

ASKED: The price at which securities are offered.

BANKERS ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BASIS POINT: A measurement of changes in prices or yields for fixed income securities. One basis point equals 1/100 of 1 percent.

BEARER SECURITY: A security the owner of which is not registered on their books of the issuer. A bearer security is payable to the holder.

BID: The price at which a buyer is willing to buy a security.

BOND: A long-term debt security, (IOU) issued by a government or corporation. Generally pays a stated rate of interest, and returns the face value at maturity.

BOND ANTICIPATION NOTE: Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

BOND EQUIVALENT YIELD (BEY): A yield that equates monthly pay mortgage-backed

securities to semi-annual payments bonds.

BOOK-ENTRY TRANSFER: A method of transferring securities through computerized entries, which may eliminate the need for physical certificates.

BROKER: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not position. In the money market, brokers are active in markets in which banks buy and sell money and in inter-dealer markets.

CALL OPTION: The right to purchase a security at a predetermined price on or before a specified future date.

CASH FLOW BUDGET: A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMMERCIAL PAPER: Corporate promissory notes issued to provide short-term financing, sold at a discount and redeemed at face value. A principal component of money market funds portfolios, because of the high yields.

CONFIRMATION: A document used to state and supplement in writing the terms of a transaction, which have previously been agreed to verbally.

COUPON: (a) The annual rate of interest that a

bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

CURRENT FACE: Also known as the outstanding loan balance. The current monthly remaining principal of a certificate computed by multiplying the original face of the certificate by the current principal balance factor.

CUSIP NUMBER (Committee on Uniform Securities Identification Procedures): An identifying number assigned to a publicly traded security. A nine-digit code is permanently assigned to each issue and is generally printed on the face of the security if it is in physical form.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DEPOSITORY: An entity, which accepts securities for deposit. A depository facilitates delivery and transfer between dealers by making account entries reflecting ownership instead of physically moving securities.

DISCOUNT: The difference between the cost price of a security and its value at maturity when quoted at a lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face

value, e.g., U.S. Treasury bills.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

FACE VALUE: The par value of a security. Face value is not an indication of market value.

FACTOR: The proportion of the outstanding principal balance of a security to its original principal balance expressed as a decimal. The *Bond Buyer* publishes the Monthly Factor Report that contains a list of factors for GNMA, FNMA and FHLMN securities.

FARM CREDIT DISCOUNT NOTES AND BONDS: Secured joint obligations of Farm Credit Banks that are issued with a minimum face value of \$50,000 with maturities ranging from 5 to 360 days.

FED BOOK-ENTRY: An electronic registration, transfer and settlement system for securities on the Federal Reserve System.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open market operations.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington D.C., 12 Regional Banks and about 5,700 commercial banks that are members of the system.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, H.U.D. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEE: (1) Commitment fee: a payment to investors or prospective investors, which may or may not be refundable, for the purpose of obtaining a commitment to purchase securities; (2) Standby fee: a non-refundable amount

FIXED-RATE MORTGAGE: A mortgage which features level monthly payments that is determined at the outset of the mortgage and remains constant throughout the life of the mortgage.

FLAT: A security trades flat when it is traded with no accrued interest.

FORWARD TRADE: A transaction where the settlement will occur on a specified date in the future at a price agreed upon on the trade date.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA OR GINNIE MAE): Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term pass-through is often used to describe Ginnie Maes.

GNMA Is: Pass-through mortgage-backed securities on which registered holders receive separate principal and interest payments on each of their certificates. GNMA I securities are single-issuer pools. Investors may expect to receive principal and interest payments on the 15th day of each month.

GNMA IIs: Pass-through mortgage-backed securities on which registered holders receive an aggregate principal and interest payment from a central paying agent on all of their GNMA II certificates. Principal and interest payments are disbursed on the 20th day of each month. GNMA II securities are collateralized by multiple-issuer pools or custom pools (one issuer but different interest rates that may vary within one percentage point). Multiple-issuer pools are known as Jumbos. Jumbo pools are generally larger and often contain mortgages that are more geographically diverse than single-issuer pools. Jumbo pool mortgages have interest rates that may vary within one percentage.

GRADUATED PAYMENT MORTGAGE (GPM): A mortgage that features negative amortization in which early payments are insufficient to pay the interest due on the outstanding principal. As a result, the unpaid interest is added to the principal thereby increasing the borrower's balance owed. The payments must graduate or

increase over time until they can completely amortize the loan's remaining principal balance by its maturity. The number, frequency and rate of increases are specified in the original contract.

INTEREST: Compensation paid or to be paid for the use of money. Interest is generally expressed as an annual percentage rate.

INTEREST ONLY (I/O): The interest only portion of a stripped mortgage-backed security. For I/O securities, all of the interest distribution is due to the registered holder based on the current face of the underlying mortgage-backed security.

INTEREST RATE: The face coupon rate of a security.

ISSUER: An entity, which issues and is obligated to pay amounts due on securities.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY DATE: The date on which the principal amount of the security is due and payable to the registered owner of the security.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

MORTGAGE: A legal instrument that creates a lien upon real estate securing the payment of a specified debt, such as a mortgage note.

MORTGAGE-BACKED BOND: A mortgage-backed bond is a general obligation of the issuer, secured by mortgage collateral, where the issuer retains ownership of the mortgages. The bond is secured by the market value of the underlying mortgages. Since the value of the mortgages will decrease over time as a result of principal amortization and prepayments, the market value of the collateral must exceed the value of the bonds issued. Unlike pass-through securities, the cash flow in a mortgage-backed bond is not directly related to the cash flow of the underlying mortgage collateral. Interest on the bond is paid semiannually at a predetermined rate and principal is paid at maturity.

MORTGAGE-BACKED SECURITIES: The term mortgage backed securities is a generic term that refers to securities backed by mortgages, including pass-through securities, mortgage-backed bonds, mortgage pay-through securities and CMOs.

MORTGAGE BANKER: An entity that originates mortgage loans, sells them to other investors and service the loans.

MORTGAGE PAY-THROUGH BONDS: These bonds combine features of pass-through securities and mortgage-backed bonds. A pay-through bond, like a mortgage-backed bond, is a debt obligation of the issuer, secured by mortgage collateral that is owned by the issuer. However, like a pass-through security, the cash flow on a pay-through bond is related to the cash flow in the mortgage collateral. Therefore, the cash flow generated by the mortgage collateral must be sufficient to cover principal and interest payments on the bonds. Prepayments on the mortgage collateral will be passed on to the bondholders thereby causing fluctuations in the principal payment of the bonds.

ODD LOT: A quantity of securities, which is less than the accepted unit of trading.

OFFER: The price at which a seller will sell a

security.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

ORIGINAL FACE: The face value (original principal amount) of a security as of its issue date.

PAR: The face amount of a security.

PAYMENT DATE: Also known as the payable date. The date that actual principal and interest payments are made to the registered holder of a security. For GNMA Is, the payment date is the 15th day of the second month following the record date. For GNMA II's, the payment date is the 20th day of the month following the record date. For FHLMC PCs, the payment date is the 15th day of the second month following the record date. For FNMA MBSs, the payment date is the 25th day of the month following the record date.

P&I (PRINCIPAL AND INTEREST): In the case of mortgage-backed securities and other asset-backed securities, P&I includes regularly scheduled payments as well as prepayments, if any.

POOL: A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.

PORTFOLIO: Collection of securities held by an investor.

PREPAYMENT: The unscheduled partial or complete payment of the principal amount outstanding on a debt obligation before it is

due.

PRICE: The dollar amount to be paid for a security expressed as a percentage of its current face value.

PRIMARY DEALER: A group of government securities dealers that daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker-dealers, banks and a few unregulated firms.

PRINCIPAL: The face amount of a bond, exclusive of accrued interest and payable at maturity.

PRINCIPAL ONLY (P/O): The principal only portion of a stripped mortgage-backed security. For P/O securities, all of the principal distribution is due to the registered holder based on the current face of the underlying mortgage-backed security.

PRUDENT PERSON RULE: An investment standard. In some states the law required that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state-the so-called legal list. In other states the trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

PUT OPTION: The right to sell a security at a predetermined price on or before a specified future date.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

REPURCHASE AGREEMENT (RP or REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security buyer in effect lends the seller money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: when the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

RATINGS: Designations used by investor's services to give relative indications of credit quality.

RECORD DATE: The date for determining who is entitled to payment of principal and interest (and prepayment) on a security. The record date for most mortgage-backed securities is the last calendar day of the month (however, the last day on which they can be presented for transfer is the last business day of the month.) The record date for CMOs and ABSs varies with each issue.

REGISTERED HOLDER: The name in which a security is registered as stated on the certificate itself or on the books of the paying agent. All principal and interest payments are made to the registered holder regardless of beneficial ownership on the record date.

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified later date.

SAFEKEEPING: The storage and protection of customers' securities (i.e., held in the vault) provided as a service by a bank or institution acting as agent for the customer.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SEC RULE 15C3-1: See uniform net capital rule.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SERVICING FEE: The amount withheld from the monthly interest payments made by a mortgagor and retained by the mortgage servicer.

SERVICING: The duties of the servicer for which a fee is received. Servicing consists of collecting and pooling principal, interest and escrow payments as well as certain operational procedures covering accounting, bookkeeping, insurance, tax records, loan payment follow-up, delinquency loan follow-up, and loan analysis.

SETTLEMENT DATE: The date agreed upon by the parties to a transaction for the payment of funds and the delivery of securities.

TAIL: The portion of a GNMA pool that is not divisible by \$5,000. For physical GNMA the tail must remain intact. For example, on a GNMA with an original face of \$6,038,921.65 the tail equals \$3,921.65. For book-entry FNMA and FHLMC securities, tails may be split into multiples of one dollar (\$1).

TRANSFER AGENT: A transfer agent is appointed to maintain records of securities owners, to cancel and issue certificates and to address issues arising from lost, destroyed or stolen certificates.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

TREASURY BOND: Long-term U.S. Treasury

securities having initial maturities of more than ten years.

TREASURY NOTES: Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years.

WEIGHTED AVERAGE COUPON (WAC): An arithmetic mean of the coupon rate of the underlying mortgages that collateralize a security.

WEIGHTED AVERAGE MATURITY (WAM):
An arithmetic mean of the remaining term of the underlying mortgages that collateralize a security.

WHOLE LOAN: An unsecuritized residential or commercial mortgage.

YIELD: The annual percentage returns, as computed in accordance with standard industry practices that is earned on a security.

Z-BOND: See accrual Bond.

City of Poulsbo Debt Policy

SECTION I – INTRODUCTION & GUIDING PRINCIPLES

Purpose and Overview

The Debt Policy for the City of Poulsbo is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth comprehensive guidelines for the issuance and management of all financings of the City Council. Adherence to the policy is essential to ensure that the Council maintains a sound debt position and protects the credit quality of its obligations.

Capital Planning:

The City shall integrate its debt issuance with its Capital Improvement Program (CIP) spending to ensure that planned financing conforms to policy targets regarding the level and composition of outstanding debt. This planning considers the long-term horizon, paying particular attention to financing priorities, capital outlays and competing projects. Long term borrowing shall be confined to the acquisition and/or construction of capital improvements and shall not be used to fund operating or maintenance costs. For all capital projects under consideration, the City shall set aside sufficient revenue from operations to fund ongoing normal maintenance needs and to provide reserves for periodic replacement and renewal. The issuance of debt to fund operating deficits is not permitted.

Legal Governing Principles

In the issuance and management of debt, the City shall comply with the state constitution and with all other legal requirements imposed by federal, state, and local rules and regulations, as applicable.

- State Statutes – The City may contract indebtedness as provided for by RCW 35A.40.090. General Obligation indebtedness is subject to the limitations on indebtedness provided for in RCW 39.36.020(2)(b) and Article VIII of the Washington State Constitution. Bonds evidencing such indebtedness shall be issued and sold in accordance with chapter 39.46.
- Federal Rules and Regulations – The City shall issue and manage debt in accordance with the limitations and constraints imposed by federal rules and regulations including the Internal Revenue Code of 1986, as amended; the Treasury Department regulations there under; and the Securities Acts of 1933 and 1934.
- Local Rules and Regulations – The City shall issue and manage debt in accordance with the limitations and constraints imposed by local rules and regulations.

Roles & Responsibilities

The City Council shall:

- Approve indebtedness;
- Approve appointment of independent financial advisor and bond counsel;
- Approve the Debt Policy;
- Approve budgets sufficient to provide for the timely payment of principal and interest on all debt; and

- In consultation with the City's General Counsel, financial advisor, and bond counsel, shall determine the most appropriate instrument for a proposed bond sale.

The Finance Director in consultation with the Finance Committee, the Mayor and full Council shall:

- Assume primary responsibility for debt management
- Provide for the issuance of debt at the lowest possible cost and risk;
- Determine the available debt capacity;
- Provide for the issuance of debt at appropriate intervals and in reasonable amounts as required to fund approved capital expenditures;
- Recommend to the City Council the manner of sale of debt;
- Monitor opportunities to refund debt and recommend such refunding as appropriate.
- Comply with all Internal Revenue Service (IRS), Securities and Exchange (SEC), and Municipal Securities Rulemaking Board (MSRB) rules and regulations governing the issuance of debt.
- Provide for the timely payment of principal and interest on all debt and ensure that the fiscal agent receives funds for payment of debt service on or before the payment date;
- Provide for and participate in the preparation and review of offering documents;
- Comply with all terms, conditions and disclosure required by the legal documents governing the debt issued;
- Submit to the City Council all recommendations to issue debt;
- Distribute to appropriate repositories information regarding financial condition and affairs at such times and in the form required by law, regulation and general practice, including Rule 15c2-12 regarding continuing disclosure;
- Provide for the distribution of pertinent information to rating agencies; and
- Apply and promote prudent fiscal practices.

Ethical Standards Governing Conduct

The members of the City staff, the Mayor and the City Council will adhere to the standards of conduct as stipulated by the Public Disclosure Act, RCW 42.17 and Ethics in Public Service, RCW 42.52.

SECTION II – PROFESSIONAL SERVICES

Professional Services

The City's Finance Department shall be responsible for the solicitation and selection of professional services that are required to administer the City's debt.

- Bond Counsel – With the exception of debt issued by the State, all debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the proposed debt. The opinion shall include confirmation that the City has met all city and state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status and any other components necessary for the proposed debt.
- Financial Advisor – A Financial Advisor may be used to assist in the issuance of the City's debt. The Financial Advisor will provide the City with the objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring of market opportunities, structuring and pricing of debt, and preparing official statements of disclosure.
- Underwriters – An Underwriter will be used for all debt issued in a negotiated sale method. The Underwriter is responsible for purchasing negotiated debt and reselling the debt to investors.
- Fiscal Agent – A fiscal agent will be used to provide accurate and timely securities processing and timely payment to bondholders. As provided under RCW 43.80, the City will use the Fiscal Agent that is determined by the State.
- Professional Service providers may be selected through a competitive selection process conducted by the Finance Director in consultation with the Finance Committee and Legal Counsel; the City Council shall approve the most qualified financial advisor/underwriter and bond counsel.
- These services shall be regularly monitored by the Finance Director.

SECTION III – DEBT STRUCTURE

Types of Debt Instruments:

The City may utilize several types of municipal debt obligations to finance long-term capital projects. Subject to the approval of City Council, the City is authorized to sell:

- **Unlimited Tax General Obligation Bonds** – The City shall use Unlimited Tax General Obligation Bonds, also known as “Voted General Obligation Bonds” as permitted under RCW 35A.40.090 for the purpose of general purpose, open space and parks, and utility infrastructure. Voted issues are limited to capital purposes only. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project. UTGO Bonds are payable from excess tax levies and are subject to the assent of 60% of the voters at an election to be held for that purpose.
- **Limited Tax General Obligation Bonds** – A Limited-Tax General Obligation debt (LTGO), also known as “Non-Voted General Obligation Debt”, requires the City to levy a property tax sufficient to meet its debt service obligations but only up to a statutory limit. The City shall use Limited Tax General Obligation (LTGO) Bonds as permitted under RCW 35A.40.090 for general capital purposes only. General Obligation debt is backed by the full faith and credit of the City and is payable from General Fund reserves and taxes collected by the City. LTGO Bonds will only be issued if:
 - A project requires funding not available from alternative sources;
 - Matching fund monies are available which may be lost if not applied for in a timely manner; or,
 - Emergency conditions exist.
- **Revenue Bonds** – The City shall use Revenue Bonds as permitted under RCW 35A.40.090 for the purpose of financing construction or improvements to facilities of enterprise systems operated by the City in accordance with the Capital Improvement Plan. No taxing power or general fund pledge is provided as security.
- **Special Assessment/Local Improvement District Bonds** – The City shall use Special Assessment Bonds as permitted under RCW 35A.40.090 for the purpose of

assuring the greatest degree of public equity in place of general obligation bond where possible. Local Improvement District (LID) Bonds represent debt that is repaid by the property owners who specifically benefit from the capital improvements through annual assessments paid to the City. LID's are formed by the City Council after a majority of property owners agree to the assessment. No taxing power or general fund pledge is provided as security, and LID Bonds are not subject to statutory debt limitations. The debt is backed by the value of the property within the district and an LID Guaranty Fund, as required by State Law.

- **Short Term Debt** – The City shall use short term debt as permitted under RCW 39.50, for the purpose of meeting any lawful purpose of the municipal corporation, including the immediate financing needs of a project for which long term funding has been secured but not yet received. The City may use inter-fund loans rather than outside debt instruments to meet short-term cash flow needs for the project. Inter-fund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of the funds will not impact the fund's current operations. All inter-fund loans will be subject to Council approval and will bear interest at prevailing rates.
- **Leases** – The City is authorized to enter into capital leases under 35A.40.090 RCW, subject to the approval of City Council.
- **Public Works Trust Fund Loans** – The City shall use Public Works Trust Fund Loans as provided under RCW 43.155 for the purpose of repairing, replacing or creating domestic water systems, sanitary sewer systems, storm sewer systems, roads, streets, solid waste/recycling facilities and bridges.
- **Local Option Capital Asset Lending (LOCAL) Program Debt** – The City is authorized to enter into a financing contract with the Office of the State Treasurer under RCW 39.94, for the purpose of financing equipment and capital needs through the State Treasurer's Office subject to existing debt limitations and financing considerations. The LOCAL Program is an expanded version of the state agency lease/purchase program that allows the pooling of funding into larger offerings of securities.

SECTION IV – TRANSACTION SPECIFIC POLICIES

Method of Sale - The City shall evaluate the best method of sale for each proposed bond issue.

1. **Competitive Bid Method** – Any competitive sale of the City's debt will require the approval of City Council. City debt issued on a competitive bid basis will be sold to the bidder proposing the lowest true interest cost to the City.

2. **Negotiated Bid Method** – When a negotiated sale is deemed advisable (in consultation with the Mayor and City Council) the Finance Director shall negotiate the most competitive pricing on debt issues and broker commissions in order to ensure the best value to the City.
 - If debt is sold on a negotiated basis, the negotiations of terms and conditions shall include, but not be limited to, prices, interest rates, underwriting or remarketing fees and commissions.
 - The City, with the assistance of its Financial Advisor, shall evaluate the terms offered by the underwriting team. Evaluations of prices, interest rates, fees and commissions

shall include prevailing terms and conditions in the marketplace for comparable issuers.

 - No debt issue will be sold on a negotiated basis without an independent financial advisor.
3. The City shall use refunding bonds in accordance with the Refunding Bond Act, RCW 39.53. Unless otherwise justified, the City will refinance debt to achieve true savings as market opportunities arise. Refunding debt shall never be used for the purpose of avoiding debt service obligations. A target 5% cost savings (discounted to its present value) over the remainder of the debt must be demonstrated for any “advance refunding”, unless otherwise justified. The City, in consultation with its Financial Advisor, may approve a “current refunding” transaction of an existing debt issue if the refunding demonstrates a positive present value savings over the remaining life of the debt.
4. _With Council approval, interim financing of capital projects may be secured from the debt financing marketplace or from other funds through an inter-fund loan as appropriate in the circumstances.
5. When issuing debt, the City shall strive to use special assessment, revenue or other self supporting bonds in lieu of general obligation bonds.

Limitations on Debt Issuance

1. The City shall remain in compliance with all debt limitations. As part of the annual budgeting process, a current summary of outstanding debt and compliance targets is prepared. The City shall observe the following limitations on debt issuance:
 - **General Obligation** – 2.5% of Assessed Value (RCW 39.36.020(2)(b))
 - **Non-Voted: 1.5%**
 - **Voted: 2.5%**
 - **Open Space and Park Facilities** – 2.5% of Assessed Value (RCW 39.36.020(4))

2. Debt payments shall not extend beyond the estimated useful life of the project being financed. The City shall keep the average maturity of general obligations bonds at or below 20 years, unless special circumstances arise warranting the need to extend the debt schedule.
3. Debt Limit Target: The City shall not exceed 90% of the legal debt limits from above.

Debt Structuring Practices

The following terms shall be applied to the City's debt transactions, as appropriate. Individual terms may change as dictated by the marketplace or the unique qualities of the transaction.

- **Maturity** – The City shall issue debt with an average life less than or equal to the average life of the assets being financed. Unless otherwise stated in law, the final maturity of the debt shall be no longer than 40 years (RCW 39.46.110).
- **Debt Service Structure** – Unless otherwise justified, debt service should be structured on a level basis. Refunding bonds should be structured to produce equal savings by fiscal year. Unless otherwise justified, debt shall not have capitalized interest. If appropriate, debt service reserve funds may be used for revenue bonds.
- **Price Structure** – The City's long-term debt may include par, discount, and premium bonds. Discount and premium bonds must be demonstrated to be advantageous relative to par bond structures, given market conditions.
- **Call Provisions** – For each transaction, the City shall evaluate the costs and benefits of call provisions. In general, the City shall opt for the shortest possible optional call consistent with optimal pricing.
- **Bond Insurance** – For each transaction, the City shall evaluate the costs and benefits of bond insurance or other credit enhancements. Any credit enhancement purchases by the City shall be competitively priced.
- **Tax-exemption** – Unless otherwise justified and deemed necessary, the City shall issue its debt on a tax-exempt basis.
- **Reimbursement resolution** – Must be adopted by City Council if the project hard costs are advanced prior to the bond sale.

SECTION V – COMMUNICATION

It is the policy of the City to remain as transparent as possible. The City shall manage relationships with the rating analysts assigned to the City's credit, using both informal and formal methods to disseminate information.

- The City's Comprehensive Financial Report (CAFR) shall be the primary vehicle for compliance with continuing disclosure requirements. The CAFR may be supplemented with additional documentation as required. Each year included in the CAFR, the City will report its compliance with debt targets and the goals of this Debt Management Policy.
- The City will issue a material event notice in accordance with provisions of SEC Rule 15c2-12. Prior to issuance of any material event, the Finance Director will discuss the materiality of any event with the Mayor, City Attorney and designated Council members, to ensure equal, timely and appropriate disclosure to the marketplace.
- The City shall seek to maintain and improve its current bond rating.

SECTION VI - COMPLIANCE

Investment of Proceeds

The City shall comply with all applicable Federal, State and contractual restrictions regarding the investment of bond proceeds. This includes compliance with restrictions on the types of investment securities allowed, restrictions on the allowable yield of invested funds as well as restrictions on the time period over which some of the proceeds may be invested.

Arbitrage Liability Management

Due to the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the City shall solicit the advice of bond counsel and other qualified experts about arbitrage rebate calculations. The City shall, when deemed necessary or required, contract with a third party for preparation of the arbitrage rebate calculation.

The City shall maintain an internal system for tracking expenditure of bond proceeds and investment earnings by opening a separate account in the state pool. The expenditure of bond proceeds shall be tracked in the financial system by issue. Investments may be pooled for

financial accounting purposes and for investment purposes. When investment of bond proceeds are co-mingled with other investments, the City shall adhere to IRS rules on accounting allocations.

Bond Users Clearinghouse

The City shall ensure that the Bond Users Clearinghouse receives municipal bond information for all debt sold as provided by RCW 39.44.200 – 39.44.240 and WAC 365-130.

Legal Covenants

The City shall comply with all covenants and conditions contained in governing law and any legal documents entered into at the time of a bond offering.

Periodic Policy Review

At a minimum, the debt policy will be reviewed and updated every five years.

RESOLUTION 2010-16

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON, ADOPTING A DEBT POLICY GOVERNING THE ISSUANCE AND ADMINISTRATION OF ALL DEBT ISSUED BY THE CITY.

WHEREAS, the City Council of the City of Poulsbo deems to have its debt issued and administered in compliance with all applicable Federal and RCW requirements, and

WHEREAS, the City Council of the City of Poulsbo desires to maintain a debt policy to guide the issuance and administration of its debt, and

WHEREAS, the City's Finance Director has conducted a thorough review of its current debt practices in effort to develop this policy for the issuance and administration of City debt, and

WHEREAS, the City of Poulsbo's debt policy has been written in accordance with the Washington Municipal Treasurer's Association Model Debt Policy,

THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON RESOLVES AS FOLLOWS:

Section 1. Debt Policy Adopted. The policy for investment of City funds set forth in document entitled "City of Poulsbo Debt Policy" dated August 1, 2010 which is attached hereto as Exhibit "A" and incorporated herein by reference as if set forth in full is hereby adopted as official policy for issuance and administration of City debt.

RESOLVED this 1st day of September, 2010.


APPROVED:


MAYOR, REBECCA ERICKSON

ATTEST/AUTHENTICATED


CITY CLERK, JILL A. BOLTZ

FILED WITH THE CITY CLERK: 08/25/2010
PASSED BY THE CITY COUNCIL: 09/01/2010
RESOLUTION NO. 2010-16

	<div>CITY OF POULSBO</div> <div>Legislative Policy/Procedure</div>	
Title: Accounting, Financial Reporting and Auditing	Number of Pages: 1	
Department: Finance Department	Effective Date: August 1, 1997	
Revised Date: August 4, 1999	Revised By: Finance/Admin Committee	

PURPOSE


The City of Poulsbo will establish and maintain a high standard of accounting practices. Accounting and budgetary systems will, at all times, conform to Generally Accepted Accounting Principles (GAAP), the State of Washington Budgeting Accounting Reporting System (BARS) and local regulations.

POLICY

- A. A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the City.
- B. The City will meet the financial reporting standards set by the Governmental Accounting Standards Board (GASB).
- C. Full disclosure will be provided in all City financial reports and bond representations.
- D. An annual audit will be performed by the State Auditor's Office and include issuance of a financial opinion. A Finance/Admin Committee member will attend the exit conference of each audit. Audit reports will be distributed to each Councilmember.
- E. Internal audits of departments will be performed routinely to assure Internal Control Policies and Procedures are being met.

REVISION CRITERIA

Each year during the Budget Process the Finance/Admin Committee will review Legislative Policies and recommend to Council any appropriate changes.

 <div style="text-align: center;"> CITY OF POULSBO Legislative Policy/Procedure </div>	
Title: Performance Measures	Number of Pages: 2
Department: Finance Department	Effective Date: August 4, 1999
Revised Date: New	Revised By: Finance Director Bjorkman

PURPOSE

A key responsibility of the City of Poulsbo is to develop and manage services, programs and resources as efficiently and effectively as possible and to communicate the results of these efforts to the tax-paying public. Meaningful performance measurements assist government officials and citizens in identifying financial and program results, evaluating past resource decisions, facilitating qualitative improvements in future decisions regarding resource allocation and service delivery options, and communicating service and program results to the community.

POLICY

The City has established the policy that financial, service and program performance measures be developed and used as an important component of decision making and incorporated into governmental budgeting. Performance measures should:

- be based on program objectives that tie to the City Council's goals and program mission or purpose;
- measure program results or accomplishments;
- provide for comparisons over time;
- measure efficiency and effectiveness;
- be reliable, verifiable and understandable;
- be reported internally and externally;
- be monitored and used in decision-making processes; and
- be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs.

GUIDELINES

The City encourages all departments to utilize performance measures. At a minimum, performance measures should be used to report on the outputs of each program and should be related to the objectives of each department. Departments in the early stages of incorporating performance measures into their budget process should strive to:

- identify meaningful and relevant objectives for each department and its service delivery units;
- identify and track output measures that are useful and relevant to the goals and objectives of key services;

- identify and track performance measures for a manageable number of meaningful financial objectives that are used in evaluation; and
- develop and refine additional performance indicators to make them more meaningful and identify mechanisms to improve their interpretation and use in decision-making and accountability.


As departments gain experience with these measures, they are encouraged to use a variety of performance measures to report on the achievements, impacts and outcomes of key programs. These measures should be linked to the objectives of the programs and the missions and priorities of the organization. Departments should:

- develop multi-year services of input, output, efficiency (output/input) and effectiveness (or quality) measures in major governmental areas;
- develop a database of statistics of common measures;
- analyze the implications of using particular measures for decision making and accountability;
- use customer and resident satisfaction measures;
- develop common definitions of key performance measures to allow intergovernmental comparisons;
- develop common or improved approaches to utilization of financial and service performance measures in making and evaluating decisions; and
- use community condition measures to assess resident needs that may not be addressed by current programs.

REVISION CRITERIA

A change in this policy may be initiated in the form of a memorandum to the Finance Director or may also be initiated by the Mayor. Each year during the Budget process the Finance/Administration Committee will review this policy and make recommendations to the Council regarding changes.

Approval of revisions, additions and/or deletions to this policy will be made by the Council.

	City of Poulsbo Legislative Policy	
Title: Capital Improvement Policy	Number of Pages: 2	
Department: Finance Department	Effective Date: July 21, 1999	
Revised Date: New	Revised by: Finance/Admin Committee	

PURPOSE

Poulsbo's city government is accountable for a considerable investment in buildings, parks, roads, sewers, equipment and other capital investments. The preservation, maintenance, and future improvement of these facilities are a primary responsibility of the City. Planning and implementing sound capital improvement policies and programs today will help the City avoid emergencies and major costs in the future.

POLICY

A capital project is defined as a project of a nonrecurring nature with a cost of \$15,000 or more and estimated service life of 10 years or more.

GUIDELINES

- A. Annually, a six-year capital improvements program will be developed analyzing all anticipated capital projects by year and identifying associated funding sources. The plan will contain projections of how the city will perform over the six-year period in relation to policy targets.
- B. The first year of the six-year capital improvements program will be used as the basis for formal fiscal year appropriations during the annual budget process. The capital improvement program will incorporate in its projections of expenditures and funding sources any amounts relating to previous year's appropriations but which have yet to be expended.
- C. The city will maintain a capital projects approval and monitoring committee composed of the City Engineer, Planning Director, Park and Recreation Director, Finance Director and the Committee Chairs from the Public Works, Community Services and the Finance/Admin Council Committees to meet quarterly and review the progress on all outstanding projects as well as to revise spending projections.

- D. The City Improvement Plan will be prepared and updated annually.
- E. The City Council will designate annual ongoing funding levels for each of the major project categories within the City Improvement Plan.
- F. Financial analysis of funding sources will be conducted for all proposed capital improvements.
- G. An annual Capital Budget will be developed and adopted by the City Council as part of the annual budget.
- H. The City Improvement Plan will be consistent with the Capital Facilities Element of the Comprehensive Plan.

REVISION CRITERIA

Each year during the Budget Process the Finance/Admin Committee will review Legislative Policies and recommend to Council any appropriate changes.

RESOLUTION NO. 2022-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON, AMENDING THE SALARY AND WAGE SCHEDULE FOR ALL CITY EMPLOYEES ADOPTED BY ORDINANCE 84-57, AS LAST AMENDED BY RESOLUTION 2022-16.

WHEREAS, Ordinance No. 84-57 of the City of Poulsbo, passed by the City Council on December 12, 1984, established a salary and wage schedule for all City employees and provided for revisions to such schedule by resolution of the City Council; and

WHEREAS, the City Council desires to amend the Salary and Wage Schedule to reflect revisions to salaries of certain City employees; and

THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Salary and Wage Schedule Amended. The City of Poulsbo Salary and Wage Schedule for all City employees, adopted by Ordinance No. 84-57 and last amended by Resolution No. 2022-16, is hereby further amended to read as set forth on the attached Exhibit and incorporated herein by this reference as if fully set forth herein. The said schedule shall be the official City of Poulsbo Salary and Wage Schedule for all City employees. All compensation of City employees and elected officials shall be in accordance with this schedule and any future amendments thereto subject to constitutional limitations.

Section 2. Effective Date. All salaries and wages set forth on the attached exhibits shall be effective as of January 1, 2023, unless another date is specified on the Exhibit.

RESOLVED this 21st day of December 2022.

APPROVED:

DocuSigned by:

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MAYOR, REBECCA ERICKSON

ATTEST/AUTHENTICATED:

DocuSigned by:

D21DA14DCC754A8

CITY CLERK, RHIANNON FERNANDEZ

FILED WITH THE CITY CLERK: 12/15/2022
PASSED BY THE CITY COUNCIL: 12/21/2022
RESOLUTION NO. 2022-22

RESOLUTION 2022-22

LONGEVITY

- A. All regular employees, except for Officers covered under the Poulsbo Police Officers' Association (PPOA) collective bargaining agreement, shall receive longevity pay beginning after completion of five (5) years of continuous employment as follows:

<u>Total Years Service</u>	<u>Longevity Pay</u>
6-10 years	1%
11-15 years	2%
16-20 years	3%
21-25 years	4%
26-30 years	5%
31+	6%

Longevity calculation equals current year salary plus overtime from November 1st of the preceding year to October 31st of the current year multiplied by the eligible percentage. Longevity will not be calculated on vacation or sick leave cash-outs. Longevity benefits are not applicable to elected officials.

- B. All Officers shall receive longevity pay beginning after completion of five (5) years of continuous employment, with the percentages listed below applied to the Officer's base wage for each block of five (5) years of continuous service completed as set forth below.

<u>Total Years Service</u>	<u>Longevity Pay</u>
6-10 years	1.25%
11-15 years	2.25%
16-20 years	3.75%
21-25 years	4.75%
26+	5.75%

2023 ELECTED/APPOINTED OFFICIALS		
*Effective January 1, 2023, 2022 wage rates increase by 3%		
City Council - Position 1-4	\$ 9,000	Annual
City Council - Position 5-7	12,000	Annual
Mayor	\$ 117,707	Annual*
Judge	\$ 88,012	Annual*

2023 MANAGEMENT SALARY SCHEDULE							
*Effective January 1, 2023, 2022 wage rates increase by 3%							
Classification		A	B	C	D	E	F
Special Events Coordinator	1	54,471	56,105	57,788	59,521	61,307	63,146
	2	56,105	57,788	59,521	61,307	63,146	65,041
	3	57,788	59,521	61,307	63,146	65,041	66,992
	4	59,521	61,307	63,146	65,041	66,992	69,002
	5	61,307	63,146	65,041	66,992	69,002	71,072
	6	63,146	65,041	66,992	69,002	71,072	73,204
	7	65,041	66,992	69,002	71,072	73,204	75,400
	8	66,992	69,002	71,072	73,204	75,400	77,662
Office Manager	9	69,002	71,072	73,204	75,400	77,662	79,992
	10	71,072	73,204	75,400	77,662	79,992	82,392
	11	73,204	75,400	77,662	79,992	82,392	84,863
IT Senior Technician	12	75,400	77,662	79,992	82,392	84,863	87,409
	13	77,662	79,992	82,392	84,863	87,409	90,031
Senior Systems Administrator	14	79,992	82,392	84,863	87,409	90,031	92,732
	15	82,392	84,863	87,409	90,031	92,732	95,514
	16	84,863	87,409	90,031	92,732	95,514	98,380
Accounting Manager	17	87,409	90,031	92,732	95,514	98,380	101,331
	18	90,031	92,732	95,514	98,380	101,331	104,371
Administrative Services Manager, Asst PW Superintendent, City Clerk, Court Administrator, Deputy Building Official	19	92,732	95,514	98,380	101,331	104,371	107,502
	20	95,514	98,380	101,331	104,371	107,502	110,727
	21	98,380	101,331	104,371	107,502	110,727	114,049
Civil Engineer	22	101,331	104,371	107,502	110,727	114,049	117,471
Administrative Services Manager/City Clerk, Housing Health & Human Services Director, Human Resources Manager, IT Manager	23	104,371	107,502	110,727	114,049	117,471	120,995
	24	107,502	110,727	114,049	117,471	120,995	124,625
	25	110,727	114,049	117,471	120,995	124,625	128,363
City Engineer, Parks & Recreation Director , PW Superintendent	26	114,049	117,471	120,995	124,625	128,363	132,214
Parks & Rec Director	27	117,471	120,995	124,625	128,363	132,214	136,181
City Prosecutor	28	120,995	124,625	128,363	132,214	136,181	140,266
	29	124,625	128,363	132,214	136,181	140,266	144,474
Lieutenant, Planning Director	30	128,363	132,214	136,181	140,266	144,474	148,808
Finance Director	31	132,214	136,181	140,266	144,474	148,808	153,273
	32	136,181	140,266	144,474	148,808	153,273	157,871
	33	140,266	144,474	148,808	153,273	157,871	162,607
Public Works Director	34	144,474	148,808	153,273	157,871	162,607	167,485
Police Chief	35	148,808	153,273	157,871	162,607	167,485	172,510
Assistant City Administrator	36	153,273	157,871	162,607	167,485	172,510	177,685
	37	157,871	162,607	167,485	172,510	177,685	183,015
	38	162,607	167,485	172,510	177,685	183,015	188,506
	39	167,485	172,510	177,685	183,015	188,506	194,161

2023 TEAMSTERS LOCAL #589 (Admin/Public Works) SALARY SCHEDULE							
Effective January 1, 2023, 2022 wage rates increase by 3%							
Classification		A	B	C	D	E	F
Custodian, Grounds Maintenance Tech I	1	24.62	25.36	26.12	26.90	27.71	28.54
Office Clerk I	2	25.11	25.86	26.64	27.44	28.26	29.11
	3	25.61	26.38	27.17	27.99	28.83	29.69
Office Clerk II	4	26.12	26.90	27.71	28.54	29.40	30.28
	5	26.64	27.44	28.26	29.11	29.98	30.88
Building Permit Specialist, Police Administrative Specialist	6	27.17	27.99	28.83	29.69	30.58	31.50
Grounds Maintenance Tech II	7	27.71	28.54	29.40	30.28	31.19	32.13
Accounting Clerk, Administrative Ass't, Building Inspector I, Maintenance Technician I, Mechanic Assistant, Planning Technician	8	28.26	29.11	29.98	30.88	31.81	32.76
Judicial Specialist, Paralegal	9	28.83	29.69	30.58	31.50	32.45	33.42
	10	29.40	30.28	31.19	32.13	33.09	34.08
Deputy City Clerk	11	29.98	30.88	31.81	32.76	33.74	34.75
Accounting Technician, Contract Admin/Acct, Recreation Programmer	12	30.58	31.50	32.45	33.42	34.42	35.45
	13	31.19	32.13	33.09	34.08	35.10	36.15
Engineering Technician, Maintenance Tech Senior, Water Quality Field Tech	14	31.81	32.76	33.74	34.75	35.79	36.86
Assistant Planner, Behavioral Health Navigator	15	32.45	33.42	34.42	35.45	36.51	37.61
Mechanic, Maintenance Mechanic	16	33.09	34.08	35.10	36.15	37.23	38.35
Field Inspector	17	33.74	34.75	35.79	36.86	37.97	39.11
Sr Field Inspector	18	34.42	35.45	36.51	37.61	38.74	39.90
Eng Senior Technician, Senior Contract Administrator	19	35.10	36.15	37.23	38.35	39.50	40.69
Building Inspector II, Senior Accountant	20	35.79	36.86	37.97	39.11	40.28	41.49
Behavioral Health Navigator , Community Support Specialist	21	36.51	37.61	38.74	39.90	41.10	42.33
Associate Planner, Engineer I, PW Foreman	22	37.23	38.35	39.50	40.69	41.91	43.17
	23	37.97	39.11	40.28	41.49	42.73	44.01
	24	38.74	39.90	41.10	42.33	43.60	44.91
	25	39.50	40.69	41.91	43.17	44.47	45.80
	26	40.28	41.49	42.73	44.01	45.33	46.69
	27	41.10	42.33	43.60	44.91	46.26	47.65
Construction Supervisor	28	41.91	43.17	44.47	45.80	47.17	48.59
	29	42.73	44.01	45.33	46.69	48.09	49.53
Dvlpmnt Rvw Engineer, Trans Engr	30	43.60	44.91	46.26	47.65	49.08	50.55
	31	44.47	45.80	47.17	48.59	50.05	51.55
Senior Planner	32	45.33	46.69	48.09	49.53	51.02	52.55

2023 POULSBO POLICE OFFICERS ASSOCIATION (PPOA) SALARY SCHEDULE							
Effective January 1, 2023, 2022 wage rates increase by 4%							
Classification		A	B	C	D	E	F
Police Officer	1	40.97	42.20	43.47	44.77	46.11	47.50
Police Sergeant	2	49.19	50.66	52.18	53.75	55.36	57.02

2023 NON-REPRESENTED HOURLY EMPLOYEES							
Effective January 1, 2023, 2022 wage rates increase by 3%							
Classification		A	B	C	D	E	F
Receptionist	1 Min wage	Min wage	Min wage	16.36	16.85	17.36	17.88
	2 Min wage	Min wage	16.36	16.85	17.36	17.88	18.41
	3 Min wage	16.36	16.85	17.36	17.88	18.41	18.97
	4	16.36	16.85	17.36	17.88	18.41	18.97
	5	16.85	17.36	17.88	18.41	18.97	19.53
P&R Administrative Support Clerk	6	17.36	17.88	18.41	18.97	19.53	20.12
	7	17.88	18.41	18.97	19.53	20.12	20.72
	8	18.41	18.97	19.53	20.12	20.72	21.35
	9	18.97	19.53	20.12	20.72	21.35	21.99
	10	19.53	20.12	20.72	21.35	21.99	22.65
	11	20.12	20.72	21.35	21.99	22.65	23.33
	12	20.72	21.35	21.99	22.65	23.33	24.03
	13	21.35	21.99	22.65	23.33	24.03	24.75
	14	21.99	22.65	23.33	24.03	24.75	25.49
	15	22.65	23.33	24.03	24.75	25.49	26.25
	16	23.33	24.03	24.75	25.49	26.25	27.04
	17	24.03	24.75	25.49	26.25	27.04	27.85
Custodian	18	24.75	25.49	26.25	27.04	27.85	28.69
	19	25.49	26.25	27.04	27.85	28.69	29.55
Police Administrative Specialist	20	26.25	27.04	27.85	28.69	29.55	30.43
	21	27.04	27.85	28.69	29.55	30.43	31.35
	22	27.85	28.69	29.55	30.43	31.35	32.29
	23	28.69	29.55	30.43	31.35	32.29	33.26
	24	29.55	30.43	31.35	32.29	33.26	34.25
Recreation Programmer	25	30.43	31.35	32.29	33.26	34.25	35.28
Community Services Officer	26	31.35	32.29	33.26	34.25	35.28	36.34
Behavioral Health Navigator	27	32.29	33.26	34.25	35.28	36.34	37.43

2023 CASUAL LABOR WAGE SCALE							
		A	B	C	D	E	F
	1	Min wage	Min wage	Min wage	Min wage	Min wage	Min wage
	2	Min wage	15.74	15.75	16.00	16.25	16.50
	3	16.75	17.00	17.25	17.50	17.75	18.00
	4	18.25	18.50	18.75	19.00	19.25	19.50
	5	19.75	20.00	20.25	20.50	20.75	21.00
	6	21.25	21.50	22.00	22.50	23.00	23.50
	7	24.00	24.50	25.00	25.50	26.00	26.50
	8	27.00	27.50	28.00	28.50	29.00	29.50
	9	30.00	31.00	32.00	33.00	34.00	35.00
	10	36.00	37.00	38.00	39.00	40.00	41.00
	11	42.00	43.00	44.00	45.00	46.00	47.00
	12	48.00	49.00	50.00	51.00	52.00	53.00
	13	54.00	55.00	60.00	65.00	70.00	75.00
	14	80.00	85.00	90.00	95.00	100.00	105.00

EMPLOYEE SALARY, WAGES & BENEFIT INFORMATION

The City sees their employees as one of their best assets. Full time employees are provided with a competitive, market-based salary and benefit package.

Regular City employees fall into one of four labor groups:

- Management
- Poulsbo Police Officer's Association
- Public Works/Administration Teamster employees
- Non-represented hourly employees

The majority of non-management City employees are represented by one of two bargaining units:

<i>Employee Category</i>	<i>Representative Bargaining Unit</i>
Police Sergeant / Police Officer	Poulsbo Police Officers Association
Public Works / Administration	Teamsters Local 589

The City strives to negotiate labor agreements in a timely manner, consistent with all applicable federal and state laws, and to promote labor relation policies mutually beneficial to the City's administration and employees. The Human Resources Manager, Finance Director, Police Chief (for Police Association), Public Works Director (for Teamsters) and an attorney specializing in personnel law comprise the City's management negotiation team.

Teamsters Local 589 and Poulsbo Police Officers Association bargaining contracts are entering into their final contract year that expires December 31, 2021. Negotiations will take place in 2021, with the goal of a new bargaining contract being approved before the end of 2021 and that will be effective January 1, 2022. All factors for 2022 are estimated based on historical factors and will be adjusted during the mid-biennium process with updated figures.

LONGEVITY:

Longevity is paid to regular employees after completion of 5 years of continuous employment. The increments are equal to 1% of gross wages for each 5 years of continuous service completed.

<i>Years of Service</i>	<i>Longevity Rate</i>
6 – 10	1%
11 – 15	2%
16 – 20	3%
21 – 25	4%
26 or more	5%

RETIREMENT:

Most City employees participate in one of the State's retirement plans. The plans are administered by the Washington State Department of Retirement Systems. Police officers participate in the Law Enforcement Officers' & Firefighters' (LEOFF) plan, while the remaining employees participate in the Public Employees' Retirement System (PERS). Each plan requires contributions from both the employee and employer. The contribution is calculated on the employee's gross wages.

<i>Plan</i>	<i>City Contribution</i>	<i>Employee Contribution</i>	<i>Total</i>
LEOFF 1*	N/A	N/A	N/A
LEOFF 2	0.0515	0.0859	0.1374
PERS 1*	N/A	N/A	N/A
PERS 2	0.1268	0.079	0.2058
PERS 3	0.1268	Varies	Varies

Rates are as of January 1, 2021

*Note: At this time, the City does not employ any active LEOFF 1 or PERS 1 employees

FICA TAXES (Social Security):

All City employees participate in the Federal Social Security program. The program requires contributions from both the employee and employer.

<i>City Contribution</i>	<i>Employee Contribution</i>	<i>Total</i>
0.062	0.062	0.124

Rates are as of January 1, 2021

FICA TAXES (Medicare):

All City employees participate in the Federal Medicare program. The program requires contributions from both the employee and employer.

<i>City Contribution</i>	<i>Employee Contribution</i>	<i>Total</i>
0.0145	0.0145	0.029

Rates are as of January 1, 2021

LABOR & INDUSTRIES:

The City participates in Washington State's Labor & Industries program. The program provides medical coverage and time loss benefits should an employee be injured on the job. The rate is based on the type of work performed and the City's experience rating. The rate is calculated on the number of hours worked. The employee pays a small portion of the premium.

<i>Class</i>	<i>City Contribution</i>	<i>Employee Contribution</i>	<i>Total</i>
Operations	1.078	.2698	1.3478
Administration	.14935	.08775	.2371
Police	1.82720	.34420	2.1714

Rates are as of January 1, 2021

MEDICAL, DENTAL & LIFE INSURANCE:

All employees regularly scheduled to work full time, are eligible for medical, dental and life insurance for themselves and their dependents. Eligible employees are offered medical, dental, and life insurance coverage through the Washington Teamsters Welfare Trust ("The Trust") which is administered by Northwest Administrators in Seattle.

The Trust has a composite rate; the premiums are the same no matter how many dependents are covered under the plan. Medical insurance premiums, including vision and dental coverage, are \$1,616.20 per employee, per month. In 2021, all covered employees will contribute 5% of the monthly premium for medical & vision coverage.

The monthly life insurance premium is included with the medical premium. The Police association members have an additional life insurance premium of \$4.20 per employee, per month.

UNEMPLOYMENT:

All regular City employees are eligible for the State's unemployment program through the Employment Security Department. The rate for 2021 is .2% and is calculated on the employee's gross earnings. The employee does not contribute to this program.

DEFERRED COMPENSATION:

Eligible employees can contribute to the State's and ICMA deferred compensation plans with tax-deferred dollars. This is an employee participation plan only. The City does not contribute to this plan.

PAID FAMILY MEDICAL LEAVE ACT:

All regular City employees are eligible for the Washington Paid Family Medical Leave Act. This program provides paid leave to employees for qualifying events. Employees pay .2533% of gross wages. The City contributes .1467% to this program for a total of .4% of gross wages.

RETIREE HEALTH COVERAGE:

Teamster Local 589 employees voted to participate in the RWT-Plus Plan offered by the Teamsters Trust. This plan provides medical benefits to retirees. The monthly premium for 2021 is \$94.85 per active employee. The City pays for the monthly premium in exchange for a reduction in contributions to Teamster employees VEBA account benefit.

VEBA:

Eligible members of a defined group contribute to their HRA-VEBA account (Health Reimbursement Arrangement - Voluntary Employees Beneficiary Association). The employee deduction is tax exempt.

In 2021, Teamsters Bargaining unit will receive a \$22.58 per month HRA-VEBA contribution from the City.

In 2021, exempt employees will receive a \$70.00 per month HRA-VEBA contribution from the City.

In 2021, the Poulsbo Police Officers Association members will receive \$ \$303.29 per month in an HRA-VEBA contribution from the City.

BUDGETING:

The City funds positions at their full cost for budgetary purposes even if vacancies occur during the year.

COST OF LIVING ADJUSTMENT (COLA):

Wages for the Teamsters Bargaining Unit (Public Works/Administration) employees have been adjusted by 2.5% for 2021 Budget. 2022 increases were estimated based on historical factors but will be adjusted during the mid-biennium per the bargaining agreement effective January 1, 2022. Non-Represented and Management employees have been adjusted by the same percentages.

Wages for the Poulsbo Police Officers Association members (Police Officers and Police Sergeants) have been adjusted by the CPI-U of .9% as per the bargaining agreement for 2021. 2022 increases were estimated based on historical factors but will be adjusted during the mid-biennium per the bargaining agreement effective January 1, 2022.

MAJOR CHANGES:

The biggest change that occurred was the reduction in VEBA benefits and the addition of Retiree Health Coverage for Teamster employees. Teamster VEBA benefits in 2021 was originally agreed to be a \$70 contribution from the City to employee VEBA accounts. But in 2019, the Retiree Health Coverage was presented as a potential option to Teamster employees. Both the City Council and the Teamsters Vote showed agreement to reduce the \$70 VEBA contribution by the cost of half of the monthly Retiree's Health Coverage premium, with the City paying the other half of monthly premium as an additional benefit to employees for the remainder of the Teamster contract ending December 31, 2021. All future benefits will be negotiated in the upcoming contract cycle.

GLOSSARY OF BUDGET RELATED TERMS

ACCOUNT: A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues and expenses

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government, but not including amounts due from other funds or other governments

ACCRUAL BASIS ACCOUNTING: Refers to the method accounting of revenues and expenditures on the basis of when they are incurred or committed, rather than when they are made or received. All funds except the governmental funds are accounted on this basis and the governmental funds are accounted on a modified accrual basis

ACCRUED INTEREST: Interest earned but not yet paid on a security since the latest of the security's issue date or last record date

ACCUMULATED DEPRECIATION: A contra-asset account used to report the accumulation or periodic credits to reflect the expiration of the estimated service life of fixed assets

AD VALOREM TAXES: A tax levied on the assessed value of real property

ADJUSTABLE-RATE MORTGAGE (ARM): A mortgage which features predetermined adjustments of the interest rate at regular intervals. An ARM's interest rate is tied to an index outside the control of the lender

ADMINISTRATIVE SERVICE DEPARTMENTS: Refers to organizational units or departments who primarily provide service to other departments or divisions. These include: Legislative: City Council and its functions; Financial Services: The accounting, financial reporting, customer service and treasury functions; Personnel Services: Provides centralized personnel services to all City operations; Administrative Services: Provides supervision of Financial Services and Personnel Services as well as budget, fiscal planning, tax and license, data processing, risk management and other general administrative services; Civil Service: The independent panel of persons who work with personnel/hiring issues for the public safety departments

AGENCIES: Federal Agency securities

AGENCY FUND: A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another

ALEA: Aquatic Lands Enhancement Account

ALLOCATION: A component of an appropriation earmarking expenditures for a specific purpose and/or level of organization

AMORTIZATION: (1) The portion of the cost of a limited life or intangible asset charged as an expense

during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity

ANNUAL FINANCIAL REPORT: The official annual report of a government. It includes (a) the five combined financial statements in the combined statements, overview and their related notes and (b) combined statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplemental information, extensive introductory material and a detailed statistical section

APPROPRIATION: The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council

APPROPRIATION ORDINANCES: The official enactment by the city council establishing the legal authority for city officials to obligate and expend resources

ASKED: The price at which securities are offered

ASSESSED VALUATION: The value assigned to properties within the city, which is used in computing the property taxes to be paid by property owners

ASSETS: Property owned by a government, which has monetary value

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ☐ ascertain whether financial statements fairly present financial position and result of operations;
- ☐ test whether transactions have been legally performed;
- ☐ identify areas for possible improvements in accounting practices and procedures;
- ☐ ascertain whether transactions have been recorded accurately and consistently; and
- ☐ ascertain the stewardship of officials responsible for governmental resources

AUDITOR'S REPORT: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the audit standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting

AWC (Association of Washington Cities): An official organization of cities and towns of Washington established to aid local governments in the solution of common problems. Each city paying the annual service fee is a member and has an equal voice in the determination of the Association's policy

BALANCE SHEET: A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date

BALANCED BUDGET: Total resources equal total uses (Beginning Balance + Revenues = Total Expenditures + Fund Balance)

B&O: Business and Occupation

BAR: Baseline Adjustment Request

BARS: (The Budgeting, Accounting and Reporting System): The accounting system's manual prescribed by the Washington State Auditor's Office

BASE BUDGET: Ongoing expense for personnel and contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the council

BASIC FINANCIAL STATEMENTS: Those financial statements, including notes, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all inclusive" operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and non-expendable trust funds)

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses and transfers, and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement, on either the cash or accrual method

BASIS POINT: A measurement of changes in prices or yields for fixed income securities. One basis point equals 1/100 of 1 percent

BEARER SECURITY: A security the owner of which is not registered on their books of the issuer. A bearer security is payable to the holder

BIAA (Business Improvement Area Association): An association formed by downtown businesses which assess themselves quarterly dues to be used to enhance and promote the downtown area. City of Poulsbo's is now the Historic Downtown Business Association (HDBA)

BID: The price at which a buyer is willing to buy a security

BOND (Debt Instrument): A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures

BOND ANTICIPATION NOTE: Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related

BOND EQUIVALENT YIELD (BEY): A yield that equates monthly pay mortgage-backed securities to semi-annual payments bonds

BOND REGISTRAR: The fiscal agency of the State of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on the principal of (and any premium pursuant to call on) the bonds

BOOK ENTRY TRANSFER: A method of transferring securities through computerized entries, which may eliminate the need for physical certificates

BROKER: A broker brings buyers and sellers together for a commission paid by the initiator of the

transaction or by both sides; he does not position. In the money market, brokers are active in markets in which banks buy and sell money and in interdealer markets

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term is also sometimes used to denote the officially approved expenditure ceilings under which the city and its departments operate

BUDGET AMENDMENT: An appropriation approved by the city council after the initial budget appropriation

BUDGET CALENDAR: The schedule of key dates or milestones, which the city follows in the preparation and adoption of the budget

BUDGETARY CONTROL: The control or management of a government in accordance with an approved budget for keeping expenditures within the limitation of available appropriations and available revenues

BUDGET DOCUMENT: The official written statement prepared by the Finance Department and supporting staff for the mayor which presents the proposed budget to the city council

COMPREHENSIVE ANNUAL FINANCIAL REPORT: a set of United States government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements by the Governmental Accounting Standards Board

CALL OPTION: The right to purchase a security at a predetermined price on or before a specified future date

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP)

CAPITAL OUTLAY: Expenditures, which result in the acquisition of or addition to Fixed Assets. The City of Poulsbo's capital threshold is \$5,000

CAPITAL PROJECT: Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid

CASH FLOW BUDGET (Cash Budget): A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year

CDBG (Community Development Block Grants): Grant funds administered through Department of Community Development of the State of Washington

CENCOM: 911 Police, fire, medical emergency central communication system operated by Kitsap County

CERTIFICATE OF DEPOSIT (CD): A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest

CIP: Capital Improvement Plan

CKWWTP: Central Kitsap Wastewater Treatment Plant

CMC (Certified Municipal Clerk): A certification program offered through the International Institute of Municipal Clerks awarded for a combination of education and experience

CMFA (Certified Municipal Finance Administrator): Certification program for finance officers offered through the Municipal Treasurers' Association

CPM (Certified Purchasing Manager): A certification program offered through the National Association of Purchasing Managers

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies

COMMERCIAL PAPER: Corporate promissory notes issued to provide short-term financing, sold at a discount and redeemed at face value. A principal component of money market funds portfolios, because of the high yields

CONCURRENT OR CONCURRENCY: The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service level below locally established minimum standards

CONFIRMATION: A document used to state and supplement in writing the terms of a transaction, which have previously been agreed to verbally

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for

COST ALLOCATION: The assignment of applicable costs incurred by a central services department (like Administrative Services) to a fund based on the benefit to the fund being assessed

COUNCILMANIC BONDS: Non-voted bonds, which can be authorized by the Council in an amount up to 1.5 percent of the assessed valuation of the city

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date

CPI (Consumer Price Index): is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The CPI reflects spending patterns for each of two population groups: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers

(CPI-W)

CPI-U: represents about 87 percent of the total U.S. population. It is based on the expenditures of almost all residents of urban or metropolitan areas, including professionals, the self-employed, the poor, the unemployed and retired persons as well as urban wage earners and clerical workers. Not included in the CPI are the spending patterns of persons living in rural non-metropolitan areas, farm families, persons in the Armed Forces, and those in institutions, such as prisons and mental hospitals

CPI-W: The CPI-W is based on the expenditures of households that are included in the CPI-U definition that also meet two requirements: More than one-half of the household's income must come from clerical or wage occupations and at least one of the household's earners must have been employed for at least 37 weeks during the previous 12 months. The CPI-W's population represents about 32 percent of the total U.S. population and is a subset, or part, of the CPI-U's population

CURRENT EXPENSE FUNDS: See "General Fund"

CURRENT FACE: Also known as the outstanding loan balance. The current monthly remaining principal of a certificate computed by multiplying the original face of the certificate by the current principal balance factor

CUSIP NUMBER (Committee on Uniform Securities Identification Procedures): An identifying number assigned to a publicly traded security. A nine-digit code is permanently assigned to each issue and is generally printed on the face of the security if it is in physical form

CWP (Community Work Program): Where applicable, a program allowing defendants of the court to provide community service in lieu of a monetary fine or jail time

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account

DEBENTURE: A bond secured only by the general credit of the issuer

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, leases, sales, contracts, and notes

DEBT LIMITS: The maximum amount of debt, which is legally permitted

DEBT SERVICE: Interest and principal payments on debt

DEBT SERVICE FUNDS (200 series funds): The type of funds, which account for the payment of the city's debt service

DEFICIT: The excess of liabilities of a fund over its assets

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities

DEPARTMENT: Refers to an organizational unit. In Poulsbo it refers to eleven such units; Clerk,

Engineering/Building, Finance, Information Services, Municipal Court, Parks & Recreation, Personnel, Planning, Police, Prosecutor/Risk Management and Public Works

DEPARTMENT HEAD: One of the directors of a department

DEPOSITORY: An entity, which accepts securities for deposit. A depository facilitates delivery and transfer between dealers by making account entries reflecting ownership instead of physically moving securities

DEPRECIATION: (1) Expiration in the service life of capital assets attributed to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period

DESIGNATED FUND BALANCE: A portion of fund balance which has been designated by past council action as reserved for a specific purpose

DEVELOPMENT ACTIVITY: Any construction or expansion of a building or structure. Any change in use of a building, structure, or land that creates additional demand and need for public facilities

DISCOUNT: The difference between the cost price of a security and its value at maturity when quoted at a lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury bills.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns

DNR: Department of Natural Resources

DOT: Department of Transportation

DRV: Design Review Board

DUE FROM OTHER FUNDS: An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans

EHD (Electric Home Detention): Where applicable, a program allowing defendants of the court to serve their "jail sentence" at home and/or at work

EIS: Environmental Impact Statement

ENCUMBRANCES: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up

ENDING FUND BALANCE: The cash balance remaining at the end of the fiscal year available for appropriation in future years

ENTERPRISE FUNDS (400 series funds): A type of proprietary fund, which contains the activities of funds where the intent is for the direct beneficiaries to pay for all cost of the funds through fees

ERU's: Equivalent Residential Units

ESA (Endangered Species Act): In 1973 the United States Congress found and declared that various species of fish, wildlife, and plants in the United States have been rendered extinct as a consequence of economic growth and development untempered by adequate concern and conservation

EOC (Emergency Operation Center): The central administration operating facility of the city in the event of an emergency, located at the Poulsbo Fire Department

EPC: Executive Planning Committee

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting. The cost of goods received or services rendered whether cash payments have been made or not

FACE VALUE: The par value of a security. Face value is not an indication of market value

FACTOR: The proportion of the outstanding principal balance of a security to its original principal balance expressed as a decimal. The *Bond Buyer* publishes the "Monthly Factor Report" that contains a list of factors for GNMA, FNMA and FHLMN securities

FARM CREDIT DISCOUNT NOTES AND BONDS: Secured joint obligations of Farm Credit Banks that are issued with a minimum face value of \$50,000 with maturities ranging from 5 to 360 days

FED BOOK-ENTRY: An electronic registration, transfer and settlement system for securities on the Federal Reserve System

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters

FEDERAL DEPOSIT INSURANCE (FDIC): A federal agency that insures bank deposits, currently up to \$100,000 per deposit

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open market operations

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulates and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks

FEDERAL NATIONAL MORTGAGE ASSOCIATIONS (FNMA): FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, H.U.D. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed/rate mortgages. FNMA's securities are also highly liquid and are

widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington D.C., 12 Regional Banks and about 5,700 commercial banks that are members of the system

FEE: (1) Commitment fee: a payment to investors or prospective investors, which may or may not be refundable, for the purpose of obtaining a commitment to purchase securities; (2) Standby fee: a non-refundable amount

FIDUCIARY FUNDS: A group of funds, which account for funds by the city as a trustee

FISCAL YEAR: A twelve-month period designated as the operating year by an entity; The City of Poulsbo's fiscal year is the same as the calendar year

FIXED ASSETS: Long lived tangible assets obtained or controlled as a result of past transactions, events or circumstances; fixed assets include buildings, equipment, improvements other than buildings, and land

FIXED RATE MORTGAGE: A mortgage which features level monthly payments that is determined at the outset of the mortgage and remains constant throughout the life of the mortgage

FLAT: A security trades flat when it is traded with no accrued interest

FLOAT: The amount of money represented by checks outstanding and in the process of collection

FORWARD TRADE: A transaction where the settlement will occur on a specified date in the future at a price agreed upon on the trade date

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds)

FTE: Full-time equivalent employee

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations

FUND BALANCE: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit

GAAP (Generally Accepted Accounting Principles) GAAP for governments are mostly determined by the

GASB

GASB (Government Accounting Standards Board): Established in 1985, to regulate the rules and standards to be used in accounting for governmental activities

GENERAL FIXED ASSETS: Capital assets that are not part of any funds, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of the governmental funds

GENERAL FUND (Fund 001): The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, library, municipal court, recreation, and administration

GENERAL OBLIGATIONS BONDS (Debt): Bonds or other indebtedness of the City for which the pledge made for repayment is the full faith and credit of the city

GMA: Growth Management Act

GNMA Is: Pass-through mortgage-backed securities on which registered holders receive separate principal and interest payments on each of their certificates. GNMA I securities are single-issuer pools. Investors may expect to receive principal and interest payment on the 15th day of each month

GNMA IIs: Pass-through mortgage-backed securities on which registered holders receive an aggregate principal and interest payment from a central paying agent on all of their GNMA II certificates. Principal and interest payment are disbursed on the 20th day of each month. GNMA II securities are collateralized by multiple-issuer pools or custom pools (one issuer but different interest rates that may vary within one percentage point). Multiple-issuer pools are known as Jumbos. Jumbo pools are generally larger and often contain mortgages that are more geographically diverse than single-issuer pools. Jumbo pool mortgages have interest rates that may vary within one percentage

GOALS: The objective of specific tasks and endeavors

GOVERNMENTAL FUND TYPES: Funds, which provide general government services. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA OR GINNIE MAE): Securities guaranteed by GNMA and issued by mortgage banks, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term pass-through is often used to describe Ginnie Maes

GPM: Gallons per minute

GRADUATED PAYMENT MORTGAGE (GPM): A mortgage that features negative amortization in which early payments are insufficient to pay the interest due on the outstanding principal. As a result, the unpaid interest is added to the principal thereby increasing the borrower's balance owed. The payments must gradually increase over time until they can completely amortize the loan's remaining principal balance by its maturity. The number, frequency and rate of increases are specified in the original contract

GRANT: A contribution of assets, usually cash, by one governmental unit or other organization to another.

Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes

GUARANTY FUND: A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues. Normally used for LIDs

HDP: Historic Downtown Poulsbo Association, previously the Business Improvement Area Association (BIAA)

HDPE: High density polyethylene

IAC: Interagency Committee for Outdoor Recreation

IDP (Implicit Price Deflator): Is a nation-wide indicator of the average increase in prices for all domestic personal consumption. It is indexed to a base of 100 in 1992. It is derived from the national income and product accounts' best known summary measure, "gross domestic product"(GDP). The GDP is comprised of four major categories: (1) personal consumption expenditures; (2) gross private domestic investment; (3) net exports of goods and services; and (4) government purchases

IMPACT FEES: A fee assessed on new development that creates additional demand and need for public facilities

I&I: Inflow and infiltration

INFRASTRUCTURE: The underlying foundation, the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems

INTEREST: Compensation paid or to be paid for the use of money. Interest is generally expressed as an annual percentage rate

INTEREST ONLY (I/O): The interest only portion of a stripped mortgage-backed security. For I/O securities, all of the interest distribution is due to the registered holder based on the current face of the underlying mortgage-backed security

INTEREST RATE: The face coupon rate of a security

INTERFUND PAYMENTS: Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance as well as professional services

INTERGOVERNMENTAL REVENUE: Interfund charges to pay for quasi-external transactions of the fund

INTERGOVERNMENTAL SERVICES: Inter-governmental purchases of those specialized services typically performed by local governments

INTERFUND TRANSACTIONS: Transactions between funds of the same government

INTERNAL CONTROLS: A system of controls established by the city designed to safe guard the assets of the city and provide reasonable assurances as to the accuracy of financial data

INVESTMENT: Securities and real estate purchased and held to produce income in the form of interest, dividends, rentals and base payments

ISSUE DATE: The date on which a security is issued or originated

ISU: Impervious Surface Units

ISSUER: An entity, which issues and is obligated to pay amounts due on securities

LATECOMER FEES: Fees paid by developers or future service users for their share of past improvements financed by others

LEASING: A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the city at the end of the lease

LEOFF (Law Enforcement Officers and Firefighters): A retirement system of the State, which provides for law enforcement and firefighter personnel of the city

LEVY: The total amount of taxes, special assessments, or service charges imposed by a government

LEVY LID: A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies

LEVY RATE: The property tax rate used in computing the property tax amount to be paid

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date

LICENSES AND PERMITS: A revenue category of the city derived from business licenses, building and development permits

LID (Local Improvement District): A financial mechanism, which permits the building of public infrastructure improvements, which benefit a confined area and where the costs for those improvements are to be paid for by the benefiting area landowners

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance

LOS (Level of Service Request for Additional Funding): A request for additional funding to continue to provide the current level of service

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase-reverse repurchase

MATURITIES: The dates on which the principal or stated value of investments or debt obligations mature and may be reclaimed

MATURITY DATE: The date on which the principal amount of the security is due and payable to the registered owner of the security.

MCT (Mobile Computer Terminal): Computers installed in police vehicles

MILL: The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation

MITIGATION FEES: Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the city's facilities generated from the development

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded

MORTGAGE: A legal instrument that creates a lien upon real estate securing the payment of a specified debt, such as a mortgage note

MORTGAGE-BACKED BOND: A mortgage-backed bond is a general obligation of the issuer, secured by mortgage collateral, where the issuer retains ownership of the mortgages. The bond is secured by the market value of the underlying mortgages. Since the value of the mortgages will decrease over time as a result of principal amortization and prepayments, the market value of the collateral must exceed the value of the bonds issued. Unlike pass-through securities, the cash flow in a mortgage-backed bond is not directly related to the cash flow of the underlying mortgage collateral. Interest on the bond is paid semiannually at a predetermined rate and principal is paid at maturity

MORTGAGE BANKER: An entity that originates mortgage loans, sells them to other investors and services the loans

MORTGAGE PAY-THROUGH BONDS: These bonds combine features of pass-through securities and mortgage-backed bonds. A pay-through bond, like a mortgage-backed bond, is a debt obligation of the issuer, secured by mortgage collateral that is owned by the issuer. However, like a pass-through security, the cash flow on a pay-through bond is related to the cash flow in the mortgage collateral. Therefore, the cash flow generated by the mortgage collateral must be sufficient to cover principal and interest payments on the bonds. Prepayments on the mortgage collateral will be passed on the bondholders thereby causing fluctuations in the principal payment of the bonds

MVET: Motor Vehicle Excise Tax imposed by the State of Washington

NET REVENUE: The revenue of the system less the cost of maintenance and operation of the system

NEW PROGRAM REQUESTS (NPR): A type of budgetary action, which consists of new initiatives or substantial change to existing programs

NOTES ON THE FINANCIAL STATEMENTS: The summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements of an entity in conformity with

GAAP which are not included on the face of the basic financial statements themselves. The notes to the financial statements are an integral part of the basic financial statements

NPDES: National Pollutant Discharge Elimination System

NPR: New Program Request

ODD LOT: A quantity of securities, which is less than the accepted unit of trading

OFFER: The price at which a seller will sell a security

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool

OPERATING BUDGET: The annual appropriation to maintain the provision of City services to the public. This document contains the operating budget of the City

OPERATING FUNDS: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects

OPERATING TRANSFER: Interfund transfers not classified as quasi-external, reimbursements, or residual equity transfers

OPERATIONAL AUDIT: Examinations intended to assess (1) the economy and efficiency of the audited entity's operations and (2) program effectiveness, the extent to which program objectives are being obtained

ORDINANCE: A formal legislative enactment by the governing board of a municipality

ORIGINAL FACE: The face value (original principal amount) of a security as of its issue date

OSHA: Federal Occupational Safety & Health Act

OTHER SERVICES AND CHARGES: A basic classification for services, other than personnel services, which are needed by the city. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous

PAR: The face amount of a security.

PARITY BOND: All water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charges upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds

PAYMENT DATE: Also known as the payable date. The date that actual principal and interest payments are made to the registered holder of a security. For GNMA Is, the payment date is the 15th day of the second month following the record date. For GNMA II's, the payment date is the 20th day of the month following

the record date. For FHLMC PCs, the payment date is the 15th day of the second month following the record date. For FNMA MBSs, the payment date is the 25th day of the month following the record date

P&I (PRINCIPAL AND INTEREST): In the case of mortgage-backed securities and other asset-backed securities, P&I includes regularly scheduled payments as well as prepayments, if any

PERS (Public Employee Retirement System): The State prescribed system for public employment retirement applicable to city employees except where LEOFF is applicable

PERSONNEL BENEFITS: City provided employee benefits such as social security insurance, retirement, worker's compensation, life insurance, medical insurance, and dental insurance

PFO: Professional Finance Officer

POOL: A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number

PORTFOLIO: Collection of securities held by an investor

PRELIMINARY BUDGET: That budget which is proposed by the mayor to the council and has not yet been adopted by the council

PREPAYMENT: The unscheduled partial or complete payment of the principal amount outstanding on a debt obligation before it is due

PRICE: The dollar amount to be paid for a security expressed as a percentage of its current face value

PRIMARY DEALER: A group of government securities dealers that daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker-dealers, banks and a few unregulated firms

PRINCIPAL: The face amount of a bond, exclusive of accrued interest and payable at maturity

PRINCIPAL ONLY (P/O): The principal only portion of a stripped mortgage-backed security. For P/O securities, all of the principal distribution is due to the registered holder based on the current face of the underlying mortgage-backed security

PROGRAM: A group of activities related to a single policy concern, goal, or dimension, which overrides organizational lines

PROGRAM REVENUE: These are revenues, which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental unit (i.e. permits, charges for fire services, recreation activities), or revenues dedicated to a specific use (i.e. grants, taxes, or debt funds)

PROPRIETARY FUNDS (400 & 500 series funds): A group of funds, which account for activities of the city which, are of a proprietary or "business" character. See Enterprise Fund

PRUDENT PERSON RULE: An investment standard. In some states the law required that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state-the so-called legal list. In

other states the trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital

PSRC (Puget Sound Regional Council): A council of local governments located in the Puget Sound Region that meets monthly to address issues in common

PUT OPTION: The right to sell a security at a predetermined price on or before a specified future date

PUBLIC FACILITIES: The capital owned or operated by the city or other government entities

PUBLIC SAFETY: A term used to define the combined budget of the Police and Fire Departments

PUBLIC WORKS TRUST FUND (PWTF): A low interest revolving loan fund, which helps local governments finance critical public works needs

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return

RATINGS: Designations used by investor's services to give relative indications of credit quality

RCW: Revised Code of Washington

RECLASSIFICATION & COST ALLOCATIONS: Expenditures such as depreciation, amortization, bad debt expense, inventory write-off, and operating transfers

RECORD DATE: The date for determining who is entitled to payment of principal and interest (and prepayment) on a security. The record date for most mortgage-backed securities is the last calendar day of the month (however, the last day on which they can be presented for transfer is the last business day of the month). The record date for CMOs and ABSs varies with each issue

REET (Real Estate Excise Tax): A tax upon the sale of real property from one person or company to another

REFUNDING BONDS: Bonds issued to retire bonds already outstanding

REGISTERED HOLDER: The name in which a security is registered as stated on the certificate itself or on the books of the paying agent. All principal and interest payments are made of the registered holder regardless of beneficial ownership on the record date

REGULAR LEVY: The portion of the property tax, which supports the general funds

REPURCHASE AGREEMENT (RP OR REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed rate. The security buyer in effect lends the seller money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: when the Fed is said to be doing RP, it is lending money that is, increasing bank reserves

RESERVE: An account used to segregate a portion of the fund balance to indicate that it is not available for expenditure; an account used to segregate a portion of fund equity as legally set aside for a specific future use

RESOLUTION: A special or temporary order of a legislative body. Less legal formality than an ordinance or statute

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning balances

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of an enterprise or internal service fund

REVENUES: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers

REVENUE BONDS: Bonds sold by the city which are secured only by the revenues of a particular system, usually the Water/Sewer Fund

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year

REVERSE REPURCHASE AGREEMENT (REVERSE REPO): An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified later date

SAFEKEEPING: The storage and protection of customers' securities (i.e., held in the vault) provided as a service by a bank or institution acting as agent for the customer

SALARIES AND WAGES: Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts

SEC RULE 15C3-1: See uniform net capital rule

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution

SECURITIES AND EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation

SEPA: State Environmental Protection Act

SERVICING FEE: The amount withheld from the monthly interest payments made by a mortgagor and retained by the mortgage servicer

SERVICING: The duties of the servicer for which a fee is received. Servicing consists of collecting and pooling principal, interest and escrow payments as well as certain operational procedures covering

accounting, bookkeeping, insurance, tax records, loan payment follow-up, delinquency loan follow-up, and loan analysis

SETTLEMENT DATE: The date agreed upon by the parties to a transaction for the payment of funds and the delivery of securities

SIC (Standard Industrial Code): Code used for segregating various types of business when reporting excise tax information

SINGLE AUDIT: An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB). It allows or requires governments, depending on the amount of federal assistance received, to have one audit performed to meet the needs of all federal grantor agencies

SOC's: Synthetic Organic Chemicals

SOG: Special Operations Group

SPECIAL ASSESSMENTS: An assessment similar to a tax, but legally distinct and is separately billed, applied to property participating in a LID to retire the LID debt

SPECIAL LEVY: Separate property tax levies authorized by the voters for specific purposes

SPECIAL REVENUE FUNDS (100 series funds): General government funds where the source of monies is dedicated to a specific purpose

SR: State Route

SUPPLIES: A basic classification of expenditure for articles and commodities purchased for consumption or resale. Examples include office and operating supplies

SURETY BOND: Any letter of credit, insurance policy, surety bond, or other equivalent credit facility or any combination thereof, issued to the city to satisfy all or part of the amount required to be maintained in the reserve account to make such payments of principal and interest as the same become due at maturity or any mandatory redemption date

TAIL: The portion of a GNMA pool that is not divisible by \$5,000. For physical GNMA's the tail must remain intact. For example, on a GNMA with an original face of \$6,038,921.65 the tail equals \$3,921.65. For book-entry FNMA and FHLMC securities, tails may be split into multiples of one dollar (\$1)

TAX: Charge levied by a government to finance services performed for the common benefit

TAX BASE: The wealth of the community available to be taxed by various forms of city taxes. Commonly thought of as the assessed value of the community

TAX LEVY ORDINANCE: An ordinance through which taxes are levied

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes

TIP (Transportation Improvement Plan): A six-year plan prioritizing transportation projects

TRANSFER AGENT: A transfer agent is appointed to maintain records of securities owners, to cancel and issue certificates and to address issues arising from lost, destroyed or stolen certificates

TREASURY NOTES: Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years

TRUST and AGENCY FUNDS (series 600 funds): A type of fiduciary funds, which accounts for funds held by the city as a trustee

VOC: Volatile Organic Contaminants

UGA: Urban Growth Area

ULID (UTILITY LOCAL IMPROVEMENT DISTRICTS): Created only for improvement to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements

WAC: Washington Administrative Code

WEIGHTED AVERAGE COUPON (WAC): An arithmetic mean of the coupon rate of the underlying mortgages that collateralize a security

WESTLAW: A legal research on-line service

WESTNET: West Sound Narcotic Enforcement Team

WFOA: Washington Financial Officer's Association

WHOLE LOAN: An unsecuritized residential or commercial mortgage

WIRS (Washington Incident Reporting System): A data system that records medic and fire incidents throughout the State for the purpose of providing compiled data

WISHA: Washington Industrial Safety and Health Act

WORKING CAPITAL: The year-end balance of current assets less current liabilities

YEILD: The annual percentage returns, as computed in accordance with standard industry practices that is earned on a security

Z-BOND: See Accrual Bond





The 2023-2024 budget process was a cooperative effort involving all City Departments and the budget staff. Even though the budget is heard by the Mayor and Council in November and December, its preparation begins several months prior, with projections of City funding sources and expenditures. It continues through numerous phases and refinement until publication of the preliminary budget document at the end of October. We recognize that budgeting is an ongoing process of planning, monitoring, problem solving, and customer service throughout the year. Upon each budget cycle, every effort is made to improve both the budget process and the usefulness of this document.

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Mayor Becky Erickson (360) 779-3901

Council Members

Position #1	Andrew Phillips	(208) 297-4094
Position #2	Connie Lord	(360) 779-6142
Position #3	Britt Livdahl	(360) 509-9660
Position #4	Jeff McGinty	(360) 779-9538
Position #5	Ed Stern	(360) 779-6678
Position #6	David Musgrove	(360) 908-6888
Position #7	Gary McVey	(360) 394-0074

Department Heads

Finance	Deborah Booher, Asst City Administrator	(360) 394-9720
Clerks	Rhiannon Fernandez, Admin Svc/City Clerk	(360) 394-9711
Police	Ron Harding, Chief	(360) 779-3113
Housing, Health & Human Svcs	Kimberly Hendrickson, Director	(360) 394-9794
Planning & Economic Dev	Heather Wright, Director	(360) 394-9731
Parks & Recreation	Jeff Ozimek, Director	(360) 779-9898
Public Works	Diane Lenius, Director	(360) 394-9750
Personnel	Deanna Kingery, Human Resources Mgr	(360) 394-9705
Information Services	Nick Williamson, Information Technology Mgr	(360) 394-9708
Municipal Court	Jeff Tolman, Municipal Court Judge	(360) 779-9846

Finance Department Staff

Annual Financial Report	Larissa Campbell, Sr Accountant	(360) 394-9725
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Project/Grants/Fixed Assets	Sandi Ryen, Acct Technician	(360) 394-9721
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Payroll/Misc Billing	Richard Neyhart, Acct Technician	(360) 394-9728
Accounts Payable	Maria Quennet, Acct Clerk	(360) 394-9722
Cashier	Jon Jennings, Acct Clerk	(360) 394-9726
Utilities	Joe Martin, Acct Clerk	(360) 394-9723

Contracts

Auditors	State Auditor's Office	(360) 895-6133
City Attorney	Ogden, Murphy & Wallace	(206) 447-7000
Bond Counsel	Foster Pepper, PLLC	(206) 447-4400
Insurance	Washington Cities Insurance Authority	(206) 575-6046